

UNITED STATES

VS.

Joseph P. & Jane R.
Andrew

NOTICE OF TAX LIEN

Filed this 6 day of

September, 1973, at 9:00 A.M.
Recorded in 134 No. 1
Lien Record Book for
2d's County
Charles W. Cecil,
Clerk (or Registrar).

FORM 668 (REV. 1-70)

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property situated within the State (or the county or governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, situated within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 401

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
BaltimoreSERIAL NUMBER
74-S-103

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Joseph P & Toni R Andrew

RESIDENCE

Centreville, Md 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-67	05-16-69	213-36-6786	27.72
1040	12-31-68	06-26-70	213-26-6786	42.18
1040	12-31-70	08-06-71	213-26-6786	73.45
1040	12-31-71	04-02-73	213-26-6786	176.08
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Maryland 21617				TOTAL \$ 319.43

WITNESS my hand at Salisbury, Maryland, on this,

the 29th day of August, 19 73

SIGNATURE

Walter Dean



TITLE

Group Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 401

UNITED STATES

vs.

Joseph P. Andrew

vs.
Gene R. Andrew

RELEASE OF TAX LIEN

Filed this 1st day of

March, 1974 - 3:55 PM.
Federal Tax

and proper entry made in Lien Record Book

L.R. Co. Book No. 284 #1, page 18

Charles W. Cecil
Clerk (or Registrar).

DISTRICT

Baltimore

SERIAL NUMBER

74-S-103

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on September 6, 1973, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Joseph P & Toni R Andrew

RESIDENCE

Centreville, Md 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-67	05-16-69	213-36-6786	27.72
1040	12-31-68	06-26-70	213-26-6786	42.18
1040	12-31-70	08-06-71	213-26-6786	73.45
1040	12-31-71	04-02-73	213-26-6786	176.08
PLACE OF FILING				
Clerk of the Circuit Court Queen Annes County Centreville, Maryland 21617				TOTAL \$ 319.43

WITNESS my hand at Baltimore, Maryland, on this,the 22nd day of February, 1974

SIGNATURE

Ray T. Chen

TITLE

Special Procedures Advisor

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 94419. C.B. 1950-51, 125.)

UNITED STATES

V.S.

George B. Gibbs

NOTICE OF TAX LIEN

Filed this 13th day of*September, 1973 at 9:00 a.m.
& recorded in 185 N.B. 18
a Federal District Court Record
Book for D.C. County**Charles W. Cress*

Clerk (or Registrar).

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or the judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) if such lien is filed in accordance with subsection (d) after the expiration of such refiling period.

(b) PROTECTION FOR CERTAIN INTERESTS.—NOTICE FILED.—Even though notice of lien imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(i) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, the lien is situated within the State (or the county, or other subdivision), as designated by the taxpayer, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purposes of this section—

(1) GENERAL RULE.—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide, by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 402

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT

Baltimore

SERIAL NUMBER

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

George B Gibbs

RESIDENCE

Church Hill, Md 21623

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	5-28-73	186-16-0792	659.10
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 659.10

WITNESS my hand at Salisbury, Maryland, on this,the 27th day of August, 19 73

SIGNATURE

Walter Dean

TITLE

Group Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 402

UNITED STATES

v. s.

George B. Gibbs

RELEASE OF TAX LIEN

Filed this 13th day of

Sept, 1979 - 10:15 A.M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT

Baltimore

SERIAL NUMBER

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on September 13, 19 79, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

George B Gibbs

RESIDENCE

Church Hill, Md 21623RECORDED
1979 SEP 13 AM 10:15
QUEEN ANNES COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	5-28-73	186-16-0792	659.10
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 659.10

WITNESS my hand at Baltimore, Maryland, on this,
the 11th day of September, 19 79

SIGNATURE

TITLE

Harvey R. Hammer**Chief, Special Procedures Staff**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Clarence H. Cecil
 Oletia Booz

NOTICE OF TAX LIEN

Filed this 13 day of

September, 1973, at 9:00 a.m.
 Recorded in 18th No. 1, July 18
 a Federal Tax Lien Record
 Book for S.A. County.

Charles H. Cecil,
 Clerk (or Registrar).

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest; additional amount; addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, AND JUDGMENT CREDITORS.—The lien imposed by section 6321 is valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) of section 6321.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(A) Real Property.—In the case of real property within the State (or the county or governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, located within the State (or the county, or governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is located in the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 403

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT Baltimore	SERIAL NUMBER 74-5-107
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which offer demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.	
NAME OF TAXPAYER Clarence H & Obethia Booze	
RESIDENCE Chester, Md 21619	

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	5-28-73	215-01-5443	1345.86
PLACE OF FILING	Clerk of the Circuit Court Queen Annes County Centreville, Md 21617			TOTAL \$1345.86

WITNESS my hand at Salisbury, Maryland, on this,

the 23 day of August, 19 73

SIGNATURE Walter Dean	TITLE Group Manager
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 413

UNITED STATES

vs.

Clarence H. v O'Keith

Booze

RELEASE OF TAX LIEN

Filed this 7th day of

Jan., 1974 M.,

and proper entry made in Fed. Tax Lien

Record Book No. TSP#1, page 18

Charles H. Cecil
Clerk (or Registrar).

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

DISTRICT

Baltimore

SERIAL NUMBER

74-5-107

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on September 13, 1973, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Clarence H & Obathia Booze

RESIDENCE

Chester, Md 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	5-28-73	215-01-5113	1345.86
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL 1345.86

WITNESS my hand at Baltimore, Maryland, on this,
the 4th day of January, 1974

SIGNATURE

Joseph B. Zeller

TITLE

Special Procedures Advisor

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

erl

PART 3—To be used for recording purposes

No.

404

UNITED STATES

VS.

Marvin Davis & Sons
Hauling Inc.

NOTICE OF TAX LIEN

Filed this 18th day of

Sept, 1973, at 9:00 A. m.

I recorded in TSP No 1, July 18, 73, Fed
Tax Lien Record for Leavenworth County
Charles N. Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor until the date on which the requirements of subsection (b) have been met.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien is filed under section 6321, the notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, the notice shall be filed in the office within the State (or the county, governmental subdivision), as designated by law of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, the notice shall be filed in the office within the State (or the county, or other governmental subdivision), as designated by law of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REILING PERIOD.—In the case of a notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 404

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT

Baltimore, Md.

SERIAL NUMBER

74-S-113

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Marvin Davis & Sons Hauling Inc.

RESIDENCE

P.O. Box 402
Chestertown, Md. 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/71	4/3/72	52-0939665	106.11
941	3/31/72	10/2/72	52-0939665	241.16

PLACE OF FILING

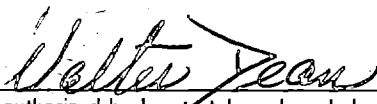
Clerk of the Circuit Court,
Queen Anne County, Centreville, Md. 21617

TOTAL \$ 347.27

WITNESS my hand at Salisbury, Md., on this,the 14th day of September, 19 73

SIGNATURE

Walter Dean



TITLE

Acting Group Supervisor

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

*Arthur D. & Flosie O.
Fitzpatrick*

NOTICE OF TAX LIEN

Filed this 27th day of

Sept., 19 73, at 9:00 A. m.
*I received in TSP No 1 July 18, a Fed
 Tax Lien Record for Green Annie County
 Charles N. Cecil*
 Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENHOLDERS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor on thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 405

Form 668
(REV. 10-71)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT

BALTIMORE

SERIAL NUMBER

74-0-47

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

ARTHUR D. & FLOREE O FITZPATRICK

RESIDENCE

207 S LIBERTY STREET CENTREVILLE, MARYLAND 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/72	6/4/73	021-18-5410	1,292.44
PLACE OF FILING CLERK OF THE CIRCUIT COURT OF QUEEN ANNE COUNTY CENTREVILLE, MARYLAND				TOTAL \$ 1,292.44

WITNESS my hand at BALTIMORE, on this,

the 24th day of SEPTEMBER, 19 73

SIGNATURE



TITLE

CHIEF, ANALYSIS SECTION

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office.

No. 405

UNITED STATES

Vis.

*Arthur D. & Floren
O. Fitzpatrick*

RELEASE OF TAX LIEN

Filed this 13th day of

November, 19 74 9:46 A.M.,

and proper entry made in _____

TSP Book No. 163, page 18
& recorded in Federal
Land & Record for 20th County
for St. Cecil
Clerk (or Registrar).

DISTRICT BALTIMORE	SERIAL NUMBER 74-0-47	RECORDED IN LIBER 132 1974 NOV 13 AM 9 15 RECORD CLERK
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I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **September 27**, 19**73**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER ARTHUR D. & ELOISE O FITZPATRICK	NOV 13-74 * 29478 *****3.00 NOV 13-74 A 229478 *****3.00
RESIDENCE 207 S LIBERTY STREET CENTREVILLE, MARYLAND 21617	

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/72	6/4/73	021-18-5410	1,292.44

PLACE OF FILING CLERK OF THE CIRCUIT COURT OF QUEEN ANNE COUNTY CENTREVILLE, MARYLAND	TOTAL \$ 1,292.44
---	--------------------------

WITNESS my hand at Baltimore, Maryland, on this,

the 4th day of November, 19 74

SIGNATURE <i>Joseph B. Ziller</i>	TITLE Acting Chief, SPECIAL Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 406

UNITED STATES

VS.

Lansing C + Elizabeth Bennison

NOTICE OF TAX LIEN

Filed this 6th day ofNov., 1973, at 9:00 A.M.*I recorded in TSP No 1 folio 18, a Fed Tax
Lien Record Book for Queen Anne's
County*
Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor until the date of the filing of the notice of lien in the office in which the property subject to the lien is situated.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice of lien imposed by section 6321 has been filed, such lien shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(A) Real Property.—In the case of real property, whether tangible or intangible, in the office within the State (or the county, or governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or


(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 406

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE			For Optional Use By Recording Office
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS				
DISTRICT Baltimore, Maryland	SERIAL NUMBER 74-0105			
<p>Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.</p>				
NAME OF TAXPAYER Lansing C. & Elizabeth Bennington				
RESIDENCE Harbor View, Chester, Md. 21619				
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	06-11-73	212-16-1494	4,445.49
PLACE OF FILING 7335 CLERK OF THE CIRCUIT CT. OF QUEEN ANNE COUNTY BALTIMORE, MARYLAND				TOTAL \$ 4,445.49

WITNESS my hand at Baltimore, Maryland, on this,

the 5 day of November, 19 73

SIGNATURE 	TITLE Chief of Analysis Section
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 406

UNITED STATES

v.s.

RELEASE OF TAX LIEN

Filed this 10th day of
August, 1979-8:59 A.M.

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

FORM 668 (REV. 10-71)

RECEIVED

10-10-79
10-10-79
10-10-79

10-10-79

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By

DISTRICT **Baltimore, Maryland** SERIAL NUMBER **74-0105**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **November 6**, 19**73**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Lansing C. & Elizabeth Pennington

RESIDENCE

Harbor View, Chester, Md. 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	06-11-73	212-16-11494	4,445.49
PLACE OF FILING 7335				TOTAL \$ 4,445.49
CLERK OF THE CIRCUIT CT. OF CULEN ANNE COUNTY BALTIMORE, MARYLAND				

WITNESS my hand at **Baltimore, Maryland**, on this,the **6th** day of **August**, 19**79**

SIGNATURE

TITLE

Chief, Special Procedures StaffRECEIVED
CLERK, CIRCUIT COURT
1979 AUG 10 AM 8:59
CULEN ANNE COUNTY

No. 407

UNITED STATES

VS.

Joseph Diodano
Eastport Baku Ship

NOTICE OF TAX LIEN

Filed this 26th day of

Nov., 1973, at 9:00 A.M.

I recorded in TSP No 1 Janis 18, 9 Fed Ref
Lien Record Book for Queen Anne's County

Charles Th Cecil

Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENS, AND JUDGMENT LIEN HOLDERS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor until the date of the filing of the notice of lien.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice of lien imposed by section 6321 has been filed, such lien shall not be valid as against—

(1) PLACE FOR FILING NOTICE FORM.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, the notice shall be filed in the office within the State (or the county, governmental subdivision), as designated by the laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is located in the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(4) REFINING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFINING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(4) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 407

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

Ciborowski 16-24

For Optional Use By Recording Office

DISTRICT

Baltimore

SERIAL NUMBER

74-B-16-176

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

JOSEPH GIODANO**EASTPOINT BARBER SHOP**


RESIDENCE

7839 EASTPOINT MALL SUITE 7**BALTIMORE, MD. 21224**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
940	12/31/63	10/15/73	52-0900505	1,846.96
940	12/31/64	10/15/73	52-0900505	1,679.87
940	12/31/65	10/15/73	52-0900505	1,549.47
940	12/31/66	10/15/73	52-0900505	1,561.73
940	12/31/67	10/15/73	52-0900505	1,209.78
940	12/31/68	10/15/73	52-0900505	1,033.09
940	12/31/69	10/15/73	52-0900505	1,166.63
PLACE OF FILING CLERK OF THE CIRCUIT COURT OF QUEEN ANNE COUNTY CENTREVILLE, MARYLAND				TOTAL \$ 10,047.53

WITNESS my hand at **BALTIMORE, MARYLAND**, on this,the **21st** day of **November**, 19 **73**

SIGNATURE


John J. Lubertine

TITLE

Group Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office.

No.

408

EXCERPTS FROM INTERNAL REVENUE CODE

UNITED STATES

VS.

Joseph Giordano
Eastpoint Buha Ship

NOTICE OF TAX LIEN

Filed this 30th day of

Nov. 1973, at 9:00 A.M.

I recorded in TSP No 1 Folio 18, a Fed Tax
Lien Record Book for Decon County

Charles H. Cecil

Clerk (or Registrar).

FORM 668 (REV. 10-71)

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount in addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENDRS, AND JUDGMENT LIEN-ITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor to whom notice in writing of the requirements of subsection (b) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid against—

(1) PLACE FOR FILING NOTICE: FDRM.—

(i) Place For Filing.—The notice referred section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, located within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property is situated, or

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, located within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property is situated, or

(B) With Clerk of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(4) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien, refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 408

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS**Ciborowski 16-24**
For Optional Use By Recording Office

DISTRICT

Baltimore

SERIAL NUMBER

74-B-16-184

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

JOSEPH GIORDANO**EASTPOINT BARBER SHOP**

RESIDENCE

**7839 EASTPOINT MALL, SUITE 7
BALTIMORE, MD. 21224**

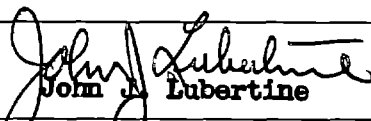
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	6303	10/15/73	52-0900505	3,501.53
941	6306	10/15/73	52-0900505	3,908.66
941	6309	10/15/73	52-0900505	3,931.60
941	6312	10/15/73	52-0900505	3,928.71
941	6403	10/15/73	52-0900505	3,739.35
941	6406	10/15/73	52-0900505	3,098.80
941	6409	10/15/73	52-0900505	3,271.64
941	6412	10/15/73	52-0900505	3,195.75
941	6503	10/15/73	52-0900505	2,800.22
941	6506	10/15/73	52-0900505	3,023.32
941	6509	10/15/73	52-0900505	2,965.21
941	6512	10/15/73	52-0900505	3,152.77
PLACE OF FILING CLERK OF THE CIRCUIT COURT OF QUEEN ANNE COUNTY, CENTREVILLE, MARYLAND				TOTAL \$ 40,517.56

BALTIMORE, MARYLAND

WITNESS my hand at _____, on this

the 28th day of **November** 19 **73**

SIGNATURE


John A. Lubertine

TITLE

Group Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

UNITED STATES

VS.

Raymond Frank Intzeck, Jr.

NOTICE OF TAX LIEN

Filed this 28th day ofFebruary, 1974, at 9:00 A. m.*I recorded in TSP No. 174118 a Fed Tax Lien Record Book for Deen Barnes County**Charles H. Cecil*

Clerk (or Registrar).

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor until the date on which the requirements of subsection (b) have been met.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien is filed in accordance with subsection (f), such lien shall be valid.

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (e) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated any office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is within the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REILING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(4) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 409

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT
BaltimoreSERIAL NUMBER
74-5-255

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Raymond Frank Fritzsche Jr

RESIDENCE

Queen Annes, Md 21637

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	7112	8-28-71	52-0911979	22.58
941	7206	11-19-73	"	256.99
941	7209	11-19-73	"	477.12
940	7212	12-03-73	"	194.41
941	7212	11-19-73	"	392.77
941	7303	11-12-73	"	453.41
941	7306	11-19-73	"	791.20
941	7309	11-24-73	"	46.56
PLACE OF FILING Clerk of the Circuit Court Queen Anne County Centreville, Md 21617				TOTAL \$ 2635.04

WITNESS my hand at Easton, Md, on this,

the 23 day of January, 1974

SIGNATURE

Rodney Van Cleave

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1-To be retained by recording office

No. 409

UNITED STATES

V.S.

*Raymond
Frank Fritzsche, Jr.*

RELEASE OF TAX LIEN

Filed this 5th day of

July, 19 74 9:00AM.
Federal Tax
and proper entry made in TSP Book

TSP Book No. 1, page 18
Federal Tax Lien Record
for SA's County.
Charles W. Cecil
Clerk (or Registrar).

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	For Optional Use By Recording Office
DISTRICT Baltimore	SERIAL NUMBER 74-9-255	
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>January 24</u> , 19 <u>74</u> , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.		
NAME OF TAXPAYER Raymond Frank Fritzsche Jr		
RESIDENCE Queen Annes, Md 21637		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	7112	8-28-71	52-0911979	22.58
941	7206	11-19-73	"	256.99
941	7209	11-19-73	"	477.12
940	7212	12-03-73	"	194.41
941	7212	11-19-73	"	392.77
941	7303	11-12-73	"	453.41
941	7306	11-19-73	"	791.20
941	7309	11-24-73	"	46.56
PLACE OF FILING <div style="display: flex; justify-content: space-between;"> <div> Clerk of the Circuit Court Queen Anne County Centreville, Md 21617 </div> <div style="text-align: right;"> TOTAL \$ 2635.04 </div> </div>				

WITNESS my hand at Baltimore, Maryland, on this,

the 3rd day of July, 19 74

SIGNATURE 	TITLE Acting Chief, Special Procedures Staff
---------------	--

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

John A. & Vicki Kaufman

NOTICE OF TAX LIEN

Filed this 28th day of

February, 1974, at 9:00 A. M.

& recorded at TSP No. 1 Folio 18, a Fed Tax
Lien Record Book for Deen Annis County

Charles H. Cecil

Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor on

thereof which meets the requirements of subsection (b) if such notice of lien is filed in the office in which the prior notice of lien was filed; and

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property situated within the State (or the county or governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, situated within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 410

Form 668
(REV. 10-71)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore

SERIAL NUMBER
74-S-266

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

John A & Vicki Kaufman

RESIDENCE

Stevensville, Md 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	05-14-71	220-26-3272	131.11
1040	12-31-71	05-29-72	"	220.24
1040	12-31-72	05-28-73	"	138.98
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 490.33

WITNESS my hand at Easton, Md, on this,

the 1st day of February, 1974

SIGNATURE

Rodney Van Cleve
Rodney Van Cleve

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART I—To be retained by recording office.

No. 410

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this 19th day of

September, 1979 10:01 AM.,

and proper entry made in Fed Tax Lien

Record Book No. TSP No., page 19

Marguerite W. Marden
Clerk (or Registrar).

A 3 due

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT
BaltimoreSERIAL NUMBER
74-S-266

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **February 28**, 19**74**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

John A & Vicki Kaufman

RESIDENCE

Stevensville, Md 21666COURT CLERK'S OFFICE
JAN 15 1975
JAN 15 1975
JAN 15 1975

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	05-14-71	220-26-3272	131.11
1040	12-31-71	05-29-72	"	220.24
1040	12-31-72	05-28-73	"	138.98
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 490.33

WITNESS my hand at Baltimore, Maryland, on this,the 17th day of September, 19 79

SIGNATURE


Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Samuel N. & Marguerite J. Reed

NOTICE OF TAX LIEN

Filed this 28th day of

February, 1974, at 9:00 P.M.

*Recorded in TSP No. 1 folio 18, a Fed Tax Lien
Record Book for Queen Anne's County*

Charles N. Cecil

Clerk (or Registrar).

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received the information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of lien is also filed in accordance with subsection (f) the State in which such residence is located.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to disclose by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, in a place within the State (or the county, or governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in a place within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFLING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received the information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of lien is also filed in accordance with subsection (f) the State in which such residence is located.

(3) REQUIRED REFLING PERIOD.—In the case of notice of lien, the term "required refiling period" shall be—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING OBLIGATION.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to disclose by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.




Lien # 411

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS	For Optional Use By Recording Office
DISTRICT <u>Baltimore</u>	SERIAL NUMBER <u>74-S-268</u>	
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.		
NAME OF TAXPAYER <u>Darneld N & Margaret J Reed</u>		
RESIDENCE <u>Chester, Maryland 21619</u>		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	03-26-73	220-12-6746	1306.10
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 1306.10

WITNESS my hand at Easton, Md, on this

the 4th day of February, 1974

SIGNATURE  Rodney Van Cleve	TITLE Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

No. 411

UNITED STATES

vs.

Need

RELEASE OF TAX LIEN

Filed this 28th day of

Sept, 19 58 9:40 A.M.,

and proper entry made in TSP

Fed
Tax Lien Book No. 1, page 19

Marguerite M. Martin
Clerk (or Registrar).

\$3 due

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT

Baltimore

SERIAL NUMBER

74-S-268

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **February 28**, 19**74**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Darneld N & Margaret J Reed

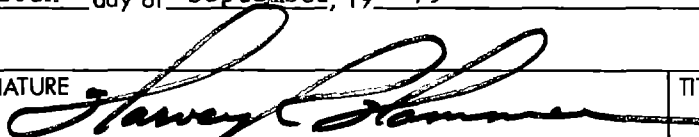
RESIDENCE

Chester, Maryland 21619CLERK OF COURT
1018 SEP 28 AM 9:40
QUEEN ANNES COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-3169	03-26-73	220-12-6746	1306.10
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 1306.10

WITNESS my hand at Baltimore, Maryland, on this,the 26th day of September, 19 79

SIGNATURE


Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 412

UNITED STATES

VS.

Harvey D. Tucker

NOTICE OF TAX LIEN

Filed this 5 ⁴ day of

March, 1974, at 9:00 A. m.
Recorded in TSP No. 1, Folio 18, a Fed Tax Lien Record Book for Green Anne's Courtship Court Cecil
Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENORS.—The lien imposed by section 6321 is valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (f) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, one office within the State (or the county or governmental subdivision), as designated by laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, one office within the State (or the county, or other governmental subdivision), as designated by laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFINING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFINING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.




Lien # 412

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS	For Optional Use By Recording Office
DISTRICT <u>Baltimore, Md.</u>	SERIAL NUMBER <u>74-S- 294</u>	
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.		
NAME OF TAXPAYER <u>Harry J. Tucker</u>		
RESIDENCE <u>RFD # 1</u> <u>Chestertown, Md. 21620</u>		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9/30/73	12/12/73	52-0512395	918.19
PLACE OF FILING Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21717				TOTAL \$ 918.19

WITNESS my hand at Salisbury, Md., on this

the 5th day of March, 19 74

SIGNATURE  Richard P. Hubbard	TITLE Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

No. 412. pg 18.

UNITED STATES

v.s.

RELEASE OF TAX LIEN

Filed this _____ day of _____

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

Form 668 (REV. 10-71)		DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN		For Optional Use By Recording Office	
DISTRICT Baltimore, Md.		SERIAL NUMBER 74-8-294			
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>March 5</u> , 19 <u>74</u> , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.					
NAME OF TAXPAYER Harry J. Tucker					
RESIDENCE FD # 1 Chastertown, Md. 21620					

RECEIVED
CLERK, CIRCUIT COURT
1981 FEB -2 AM 11:21
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9/30/73	12/12/73	52-0512395	918.19
PLACE OF FILING Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21717				TOTAL \$ 918.19

WITNESS my hand at Baltimore, MD, on this,
the 28th day of January, 1981

SIGNATURE <i>Harvey R. Hammer</i> Harvey R. Hammer	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

V.S.

Harry J. Tucker

NOTICE OF TAX LIEN

Filed this 12th day of*March*, 1974, at 9:00 A. m.
and recorded in TSP No. 1 of 18, a Fed. Tax
*Lien Record for Severn County**Charles H. Cecil*

Clerk (or Registrar).

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor unit thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST: THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such I not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, one office within the State (or the county, governmental subdivision), as designated laws of such State, in which the property is the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in office within the State (or the county, or other mental subdivision), as designated by the such State, in which the property subject to is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



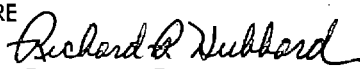
Lien # 413

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS	For Optional Use By Recording Office
DISTRICT Baltimore, Md.	SERIAL NUMBER 74-S- 309	
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.		
NAME OF TAXPAYER Harry J. Tucker		
RESIDENCE Chestertown, Md. 21620		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/73	2/27/74	52-0512395	740.39
PLACE OF FILING Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617				TOTAL \$ 740.39

WITNESS my hand at Salisbury, Md., on this,

the 11th day of March, 19 78

SIGNATURE  Richard P. Hubbard	TITLE Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART I—To be retained by recording office.

No.

413 pg 18

UNITED STATES

v.s.

RELEASE OF TAX LIEN

Filed this _____ day of _____

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DISTRICT

Baltimore, Md.

SERIAL NUMBER

74-S-309

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on March 12, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Harry J. Tucker

RESIDENCE

Chestertown, Md. 21620RECEIVED
CLERK, CIRCUIT COURT
1981 FEB -2 AM 11:22
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/73	2/27/74	52-0512395	740.39
PLACE OF FILING				
Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617				TOTAL \$ 740.39

WITNESS my hand at Baltimore, MD, on this,the 29th day of January, 1981

SIGNATURE

Harvey R. Hammer
Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No.

414

UNITED STATES

V.S.

James
Stathins

NOTICE OF TAX LIEN

Filed this 27th day ofMarch 19 74, at 9:00 A.M.
* recorded in TSP # 1, Vol 18
a Fed and Dist Record
for D.C. County.
Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) of section 6321.

(b) PROTECTION FOR CERTAIN INTERESTS.—THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, located within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, located within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed: For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 414

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
BaltimoreSERIAL NUMBER
74 S 323

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which offer demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

James WatkinsRESIDENCE Box 376
Chester, Md 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	05-15-72	214-34-8869	3242.08
PLACE OF FILING <u>Clerk of the Circuit Court</u> <u>Queen Annes County</u> <u>Centreville, Md 21617</u>				TOTAL \$3242.08

WITNESS my hand at Easton, Md, on this,the 21 day of March, 19 74

SIGNATURE


Rodney Van Cleave

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1-To be retained by recording office.

No. 414

UNITED STATES

vs.

James Watkins

RELEASE OF TAX LIEN

Filed this 12th day of

July, 19 78 11:35AM.,

and proper entry made in TSP # 1

Book No. 1, page 18

a Fed Tax Lien Record for QA's Co

Charles W. Cecil

Clerk (or Registrar).

DISTRICT

Baltimore

SERIAL NUMBER

74 S 323RECEIVED
CLERK, CIRCUIT COURT

1978 JUL 12 AM 11:35

QUEEN ANNE'S COUNTY

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on March 27, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

James Watkins

RESIDENCE

**Box 376
Chester, Md 21619**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	05-15-72	214-34-8869	3242.08
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$3242.08

WITNESS my hand at Baltimore, Maryland, on this,
the 7th day of July, 19 78

SIGNATURE

Joanne Howard

TITLE

Acting Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

*Narrows
Construction
Corp.*

NOTICE OF TAX LIEN

Filed this 27th day of

March, 1974, at 9:00 A.M.
Recorded in TSP#1, Vol. B
a Fed. Tax Lien Record
for D.D.'s County.
Chas. St. Cecil
 Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) of section 6321.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of tax lien is filed in accordance with subsection (f) of section 6321, such notice shall be valid.

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in subsection (e) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, located within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property, the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, located within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (h)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILEING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 415

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore

SERIAL NUMBER

74 S 322

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Narrows Construction Corp

RESIDENCE

Rt 50 & 301
Chester, Md 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-73	02-24-74	52-0940939	1551.96
PLACE OF FILING	Clerk of the Circuit Court Queen Annes County Centreville, Md 21617			TOTAL \$ 1551.96

WITNESS my hand at Easton, Maryland, on this,the 21 day of March, 19 74

SIGNATURE


Rodney Van Cleave

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1-To be retained by recording office

No. 415

UNITED STATES

VS.

RELEASE OF TAX LIEN

Filed this 26th day of
Nov, 1980 M.,

and proper entry made in _____

Book No. _____, page _____

[Signature]
Clerk (or Registrar).

FORM 668 (REV. 10-71)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT

SERIAL NUMBER

Baltimore

74 S 322

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on March 27, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Narrows Construction Corp

RESIDENCE

Rt 50 & 301

Chester, Md 21619

RECEIVED
CLERK-CIRCUIT COURT
QUEEN ANNE'S COUNTY
NOV 26 AM 10:10
1982 NOV 26 AM 10:10
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-73	02-24-74	52-0940939	1551.96
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 1551.96

WITNESS my hand at Baltimore, Maryland, on this,

the 20th day of November, 19 80

SIGNATURE

Harvey R. Hammer
Harvey R. Hammer

TITLE

Chief, Specil Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Henry A. Rada Construction Co.

NOTICE OF TAX LIEN

Filed this 29th day of

Mar., 1974, at 3:30 P. M.

I recorded in Liber TSP No. 1 Folio 18, a
Fed. Tax Lien Record for Queen Anne's County

Charles H. Cecil

Clerk (or Registrar).

FORM 668 (REV. 10-71)

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor of such property which meets the requirements of subsection (b) if the notice of lien has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(i) Real Property.—In the case of real property, one office within the State (or the county or governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated an office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 416

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT

Baltimore

SERIAL NUMBER

74 S 327

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which offer demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Henry A Rada Construction Co

RESIDENCE

PO Box 73
Grasonville, Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-73	07-30-73	52-0962353	1473.17
941	06-30-73	01-18-74	"	2065.42
941	09-30-73	01-18-74	"	3111.31
PLACE OF FILING				
Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				
TOTAL				\$ 1473.17 6649.90

WITNESS my hand at Easton, Md, on thisthe 29 day of March, 19 74

SIGNATURE


Rodney Van Cleve

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1-To be retained by recording office

No. 416

UNITED STATES

vs.

Henry A Rada Const. Co.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

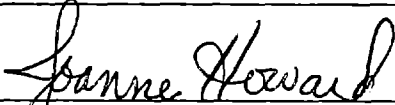
Book No. _____, page _____

Clerk (or Registrar).

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN			For Optional Use By Recording Office
DISTRICT Baltimore		SERIAL NUMBER 74 S 327		RECEIVED CLERK, CIRCUIT COURT 1978 JUL 31 PM 12:29 QUEEN ANNE'S COUNTY
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on March 29 , 19 74 , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.				
NAME OF TAXPAYER Henry A Rada Construction Co				
RESIDENCE PO Box 73 Crasonville, Md 21638				
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-73	07-30-73	52-0962353	1473.17
941	06-30-73	01-18-74	"	2065.42
941	09-30-73	01-18-74	"	3111.31
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 6649.90

WITNESS my hand at Baltimore, Maryland, on this,

the 28th day of July, 19 78

SIGNATURE 	TITLE Acting Chief, Special Procedures Staff
--	--

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

plk

PART 3—To be used for recording purposes

No. 417

UNITED STATES

VS.

Harvey D. Zucker

NOTICE OF TAX LIEN

Filed this 24 day of

April, 1974, at 9:00 A.M.
& recorded in TSP No. 1,
folio 18, a Fed. Tax Lien Record
for D.C.'s County.

Carol E. Coe
Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor until thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST: THOUGH NOTICE FILED.—Even though notice of lien imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, in one office within the State (or the county, governmental subdivision), as designated by laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILEING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

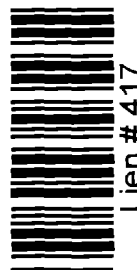
(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

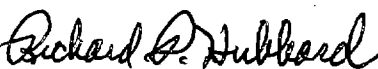


Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS	For Optional Use By Recording Office
DISTRICT <u>Baltimore, Md.</u>		SERIAL NUMBER <u>74-S-365</u>
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.		
NAME OF TAXPAYER <u>Harry J. Tucker</u>		
RESIDENCE <u>Chestertown, Md. 21620</u>		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	6/30/73	10/15/73	52-0512395	750.02
PLACE OF FILING Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617				TOTAL \$ 750.02

WITNESS my hand at Salisbury, Md., on this,

the 18th day of April, 1974

SIGNATURE  <u>Richard P. Hubbard</u>	TITLE <u>Revenue Officer</u>
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 417 pg 18.

UNITED STATES

v s .

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	For Optional Use By Recording Office
DISTRICT <u>Baltimore, Md.</u>	SERIAL NUMBER <u>74-S-365</u>	RECEIVED CLERK, CIRCUIT COURT 1981 FEB -2 AM 11:22 QUEEN ANNE'S COUNTY
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>April 24</u> , 19 <u>74</u> , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.		
NAME OF TAXPAYER <u>Harry J. Tucker</u>		
RESIDENCE <u>Chestertown, Md. 21620</u>		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	6/30/73	10/15/73	52-0512395	750.02
PLACE OF FILING <u>Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617</u>				TOTAL \$ 750.02

WITNESS my hand at Baltimore, MD, on this,

the 28th day of January, 19 81

SIGNATURE <u>Harvey R. Hammer</u>	TITLE <u>Chief, Special Procedures Staff</u>
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 418

UNITED STATES

VS.

Sol Surasky
Surasky Coal
Company

NOTICE OF TAX LIEN

Filed this 2nd day of

May, 1974, at 9:00 a.m.
& recorded in T.S.P. No.
folio 18, a Fed Tax Lien Record
for La's County
Chas. W. Cecil,
 Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY MECHANIC'S LIENORS, AND JUDGMENT LIENORS.—The lien imposed by section 6321 is valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice of lien imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(A) Real Property.—In the case of real property, whether tangible or intangible, within the State (or the county, or governmental subdivision), as designated by laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, within the State (or the county, or governmental subdivision), as designated by laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(4) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 418


6
 3.00

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS	For Optional Use By Recording Office
DISTRICT Baltimore	SERIAL NUMBER 74-B-16-381	
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which offer demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.		
NAME OF TAXPAYER Sol Surasky Surasky Coat Company		
RESIDENCE 333 W. Baltimore Street Baltimore, MD 21201		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-73	10-01-73	52-0854412	256.80
PLACE OF FILING CLERK OF THE CIRCUIT COURT OF QUEEN ANNE COUNTY CENTERVILLE, MARYLAND				TOTAL \$ 256.80

WITNESS my hand at BALTIMORE, MARYLAND, on this,

the 30th day of April, 19 74

SIGNATURE  John O. Lubertine	TITLE Group Manager
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 418

UNITED STATES

vs.

Sal Durasky
Durasky Coat Co.

RELEASE OF TAX LIEN

Filed this 4th day of

June, 19 74 9 A.M.,

and proper entry made in TSP#1 folio 18

TSP Book No. #1, page 18
a Fed Tax Lien Record
for 2d's County
Chasler St. Co. v.
Clerk (or Registrar).

Form 668
(REV. 10-71)DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT

Baltimore

SERIAL NUMBER

71-3-16-381

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on May 2, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Sol Surasky
Surasky Coat Company

RESIDENCE

333 W. Baltimore Street
Baltimore, MD 21201

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
<u>911</u>	<u>06-30-73</u>	<u>10-01-73</u>	<u>52-0851112</u>	<u>256.80</u>

PLACE OF FILING

CLERK OF THE CIRCUIT COURT OF QUEEN ANNE COUNTY
CENTERVILLE, MARYLAND

TOTAL \$

256.80WITNESS my hand at Baltimore, Maryland, on this,the 3rd day of June, 1974

SIGNATURE

Joseph B. Zeller

TITLE

Special Procedures Advisor

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

IN

PART 3-To be used for recording purposes

UNITED STATES

VS.

K & M Enterprises Inc.
Kellys Restaurant

NOTICE OF TAX LIEN

Filed this 2nd day of

July, 1971, at 4:00 P. M.
I recorded in TSP No. 1 July 18, a Fed.
Tax Lien Record Book for Queen Anne's
County Charles H. Cecil, Clerk
Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (f) if such notice of lien is filed by the Secretary or his delegate in the State in which such residence is located.

(b) PROTECTION FOR CERTAIN INTENTIONS.—Even though no notice of lien is filed by the Secretary or his delegate, the lien imposed by section 6321 shall be valid.

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, the notice shall be filed in the office within the State (or the governmental subdivision), as designated by laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, the notice shall be filed in the office within the State (or the county, or governmental subdivision), as designated by laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(e) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.




Lien # 419

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS			For Optional Use By Recording Office
DISTRICT <u>Baltimore</u>		SERIAL NUMBER <u>71 S 117</u>		
<p>Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which offer demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.</p>				
NAME OF TAXPAYER <u>K & M Enterprises Inc</u> <u>Kellys Restaurant</u>				
RESIDENCE <u>Rt 50 301</u> <u>Stevensville, Md 21666</u>				

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-73	08-20-73	52-0942692	472.08
941	06-30-73	03-04-74	"	411.59
941	09-30-73	03-04-74	"	164.64
PLACE OF FILING <u>Clerk of the Circuit Court</u> <u>Queen Annes County</u> <u>Centreville, Md</u>				TOTAL \$ <u>1048.31</u>

WITNESS my hand at Easton, Md, on this,

the 10 day of May, 19 74

SIGNATURE  <u>Rodney Van Cleve</u>	TITLE <u>Revenue Officer</u>
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 419

UNITED STATES

vs.

K&M Enterprises Inc.
Kelly Restaurant

RELEASE OF TAX LIEN

Filed this 11th day of

April, 19 75 at 2.00 P.M.,

and proper entry made in Fed Tax Lien

Record Book No. TSP #1, page 18

Charles H. Cecil

Clerk (or Registrar).

DISTRICT

SERIAL NUMBER

~~Baltimore~~~~74 S 417~~

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on July 2, 19 75, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

~~K & M Enterprises Inc~~~~Kellys Restaurant~~

RESIDENCE

~~Rt 50 301~~~~Stevensville, Md 21666~~

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-73	08-20-73	52-0942692	472.08
941	06-30-73	03-04-74	"	411.59
941	09-30-73	03-04-74	"	164.64
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md				TOTAL \$ 1048.31

WITNESS my hand at Baltimore, Maryland, on this,the 3rd day of March, 19 75

SIGNATURE

TITLE


Chief, Special Procedures Staff

NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

Lien # 420

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT

Baltimore

SERIAL NUMBER

74 S 512

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Calvin P Stowers

RESIDENCE

Box 365**Chester, Md 21619**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-73	4-29-74	52-9990565	2564.85
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 2564.85

WITNESS my hand at Easton, Md, on this,the 20 day of June, 19 74

SIGNATURE


Rodney Van Cleve

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 420

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT

SERIAL NUMBER

~~Baltimore~~~~74 S 512~~

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on July 2, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Calvin P Stowers

RESIDENCE

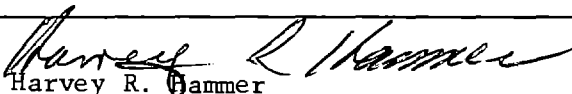
**Box 365
Chester, Md 21619**RECEIVED
CLERK, CIRCUIT COURT
1981 JAN -7 AM 10:05
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-73	4-29-74	52-0990565	2564.85
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 2564.85

WITNESS my hand at Baltimore, Maryland, on this,

the 31st day of December, 1980

SIGNATURE


Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

vs.

Charles Robin Lada

NOTICE OF TAX LIEN

Filed this 2nd day of

July, 1974, at 4:00 P. m.

I received in Libby TSP No. 17210, 9th day
 Lin Record Book for Queen Anne's County

Charles M. Cecil Clerk
Clerk (or Registrar).

Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN ITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor who acquires an interest in the property after the date on which the lien is first filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS
THOUGH NOTICE FILED.—Even though notice
imposed by section 6321 has been filed, such
notice may be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) **Place For Filing.**—The notice referred to in section (a) shall be filed—

(i) **Real Property.**—In the case of real property, one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property is situated; and

(ii) **Personal Property.**—In the case of property, whether tangible or intangible, in place within the State (or the county, or other mental subdivision), as designated by the such State, in which the property subject to is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) **Personal Property.**—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) **REFILING OF NOTICE.**—For purpose of this section—
 (1) **GENERAL RULE.**—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) ~~PLACE FOR FILING.~~—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under sub-

paragraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING EN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) **RELEASE OF LIEN.**—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(n) **Liability Satisfied or Unenforceable.**—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

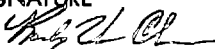
(2) **Bond Accepted.**—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS	For Optional Use By Recording Office
DISTRICT Baltimore	SERIAL NUMBER 74 S 513	
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.		
NAME OF TAXPAYER Charles Robin Rada		
RESIDENCE Chester, Md 21619		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-73	11-26-73	52-0969409	1385.99
941	12-31-73	02-22-74	52-0969409	976.43
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 2362.42

WITNESS my hand at Easton, Md, on this

the 20 day of June, 19 74

SIGNATURE  Rodney Van Cleve	TITLE Revenue Officer
--	---------------------------------

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART I—To be retained by recording office

20

No. 421

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

FORM 668 (REV. 10-71)

100 771-2 1000111

6777 1000111 20

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use by Recording Office

DISTRICT

Baltimore

SERIAL NUMBER

74 8 513

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on JULY 2, 19 74, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Charles Robin Rada

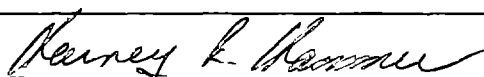
RESIDENCE

Chester, Md 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941 941	09-30-73 12-31-73	11-26-73 02-22-74	52-0969409 52-0969409	1385.99 976.43
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 2362.42

WITNESS my hand at Baltimore, Maryland, on this,the 30th day of DEcember, 19 80

SIGNATURE


Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 3-To be used for recording purposes

RECEIVED
CLERK, CIRCUIT COURT
JAN -5 AM 10:56
QUEEN ANNE'S COUNTY

50
 51
 52
 53
 54
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DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT

Baltimore

SERIAL NUMBER

74 S 514

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Robert Kenneth & Doris R Thomas

RESIDENCE

**Box 61
Chester, Md 21619**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040 1040	7012 7312	5-28-71 5-6-74	213-22-6393 213-22-6393	234.05 976.50
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 1210.55

WITNESS my hand at **Easton, Md**, on this,the **21** day of **June**, 19 **74**

SIGNATURE

Rodney Van Cleve

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office.

No. 422

UNITED STATES

v. s.

Thomas

RELEASE OF TAX LIEN

Filed this 17th day of
Sept, 1981. 9:41 A.M.,

and proper entry made in TSP.

1 Book No. 1, page 20

Marguerite M. Manbin
Clerk (or Registrar).

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT

Baltimore

SERIAL NUMBER

74 S 514

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on July 2nd, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Robert Kenneth & Doris R Thomas

RESIDENCE

**Box 61
Chester, Md 21619**RECEIVED
CLERK, CIRCUIT COURT
1981 SEP 17 AM 9:41
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	7012	5-28-71	213-22-6393	234.05
1040	7312	5-6-74	213-22-6393	976.50
PLACE OF FILING				
Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				
TOTAL				\$ 1210.55

WITNESS my hand at Baltimore, Maryland, on this,the 10th day of September, 1981

SIGNATURE


Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No.

423

UNITED STATES

VS.

Sigmund A. Tomczak

NOTICE OF TAX LIEN

Filed this 22nd day of

Aug, 1974, at 9:00 a.m.

Recorded in TSP No. 1 of July 20, a Fed Tax Lien Record Book for Queen Anne's County

Charles H. Cecil

Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENORS.—The lien imposed by section 6321 is valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) of section 544 of the Internal Revenue Code of 1954.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien is filed in accordance with subsection (f) of section 6321, the lien shall be valid against any person who acquires an interest in the property after the date of filing of the notice.

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, the notice shall be filed in the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, the notice shall be filed in the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

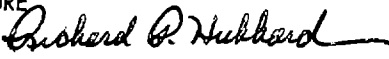
(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 423

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS			For Optional Use By Recording Office
DISTRICT Baltimore, Md.	SERIAL NUMBER 75-S-36			
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.				
NAME OF TAXPAYER Sigmund A. Tomczak				
RESIDENCE Sigmund Tomczak & Son Box 324 Longfellow Drive Chestertown, Md. 21620				
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9/30/72	4/01/74	51-0115049	1,660.32
PLACE OF FILING Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617				TOTAL \$ 1,660.32

WITNESS my hand at Easton, Md., on this

the 21st day of August, 19 74

SIGNATURE  Richard P. Hubbard	TITLE Revenue Officer 19-16
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART I—To be retained by recording office

No. 423

UNITED STATES

vs.

*Sigmund A.
Jorniczak*

RELEASE OF TAX LIEN

Filed this 7th day of

October, 19 74 M.,

and proper entry made in TSP No. 1 folio 20

a Fed. Tax Lien Record for

TSP Book No. 1, page 20

Queen Anne's County.


Chas. W. Cecil

Clerk (or Registrar).

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN			For Optional Use By Recording Office
DISTRICT Baltimore, Md.	SERIAL NUMBER 75-8-36			
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>August 22</u> , 19 <u>74</u> , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.				
NAME OF TAXPAYER Sigmund A. Tomczak				
RESIDENCE Sigmund Tomczak & Son Box 224 Longfellow Drive Chestertown, Md. 21620				
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9/30/72	4/01/74	51-0115049	1,660.32
PLACE OF FILING Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617				TOTAL \$ 1,660.32

WITNESS my hand at Baltimore, Maryland, on this,

the 23rd day of September, 19 74

SIGNATURE 	TITLE Special Procedures Advisor
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

Int

PART 3—To be used for recording purposes

UNITED STATES

V.S.

Harry J. Tucker

NOTICE OF TAX LIEN

Filed this 22nd day of

Aug. 19 74, at 9:00 a. m.
I recorded this TSP No. 1 July 30 a. Fed Tax
Lien Record Book for Duval County

Charles H. Cecil

Clerk (or Registrar).

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor until the date which meets the requirements of subsection (b) of this section.

(b) PROTECTION FOR CERTAIN INTERESTS THROUGH NOTICE FILED.—Even though notice of lien imposed by section 6321 has been filed, such lien shall be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Real Property.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(A) Real Property.—In the case of real property, whether tangible or intangible, in the office within the State (or the county, or governmental subdivision), as designated by laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILEING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 424

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS	For Optional Use By Recording Office
DISTRICT	SERIAL NUMBER	
<u>Baltimore, Md.</u>	<u>75-S-37</u>	
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.		
NAME OF TAXPAYER		
<u>Harry J. Tucker</u>		
RESIDENCE		
<u>RFD # 1</u> <u>Chestertown, Md. 21620</u>		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
940	12/31/73	4/01/74	52-0512395	261.42
PLACE OF FILING Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617				TOTAL \$ 261.42

WITNESS my hand at Easton, Maryland, on this,

the 21st day of August, 19 74

SIGNATURE	TITLE
<u>Richard P. Hubbard</u> Richard P. Hubbard	<u>Revenue Officer 19-16</u>

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 424 pg 20

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

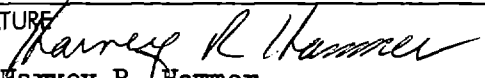
Clerk (or Registrar).

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN			For Optional Use By Recording Office
DISTRICT Baltimore, Md.		SERIAL NUMBER 75-8-37		
<p>I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>August 22</u>, 19<u>74</u>, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.</p>				
NAME OF TAXPAYER Harry J. Tucker				
RESIDENCE RFD # 1 Chestertown, Md. 21620				
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
940	12/31/73	4/01/74	52-0512395	261.42
PLACE OF FILING Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617				TOTAL \$ 261.42

RECEIVED
CLERK, CIRCUIT COURT
1981 FEB -2 AM 11:22
QUEEN ANNE'S COUNTY

WITNESS my hand at Baltimore, MD, on this,

the 29th day of January, 19 81

SIGNATURE  Harvey R. Hammer	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Kingstown Electric Inc.

NOTICE OF TAX LIEN

Filed this 29th day ofAugust, 1974, at 10:00 A. m.*Recorded in Liber TSP No. 1 Folio 20, A Fed Tax Lien Record Book for Deland Annie County**Charles H. Cecil*

Clerk (or Registrar).

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or esseesible penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) of section 544 of the Internal Revenue Code of 1954, as amended, if the notice of lien has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (e) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, the lien is situated within the State (or the county, or the judicial subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—
(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as if it were filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 425

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT

Baltimore, Md.

SERIAL NUMBER

75-S-42

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Kingstown Electric Inc.

RESIDENCE

RFD # 1Chestertown, Md. 21620

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/73	2/14/74	52-0954099	1,779.52
PLACE OF FILING Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617				TOTAL \$ 1,779.52

WITNESS my hand at Easton, Md., on this,the 28th day of August, 19 74

SIGNATURE

Richard P. Hubbard

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

No. 425

UNITED STATES

Vs.

Kingstown Electric Inc.

RELEASE OF TAX LIEN

Filed this 27th day of

August, 19 75 at 9 A.M.,

and proper entry made in Fed Tax Lien

Record Book No. TSP #1, page 20

for Deen Annis County

Charles M. Cecil

Clerk (or Registrar).

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN			For Optional Use By Recording Office
DISTRICT	<u>Baltimore, Md.</u>		SERIAL NUMBER <u>75-8-42</u>	
<p>I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>August 29</u>, 19<u>74</u>, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.</p>				
NAME OF TAXPAYER <u>Kingstown Electric Inc.</u>				
RESIDENCE <u>RFD # 1</u> <u>Chestertown, Md. 21620</u>				

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/73	2/14/74	52-0954099	1,779.52

PLACE OF FILING <div style="text-align: center;"> Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617 </div>	TOTAL \$ 1,779.52
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WITNESS my hand at Baltimore, Maryland, on this,

the 23rd day of August, 19 75

SIGNATURE 	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 12dvw)

UNITED STATES

VS.

Harry J. Tucker

NOTICE OF TAX LIEN

Filed this 29th day of

August, 1974, at 10:00 A.M.

Recorded in Liber TSP No. 1 Vol. 29 a Fed Tax
Lien Record Book for DeKalb County
Charles H. Cecil

Clerk (or Registrar).

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor of the taxpayer, except to the extent that the requirements of subsection (b) have been met.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, located within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, located within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated any office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(4) REFILE OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2), during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which 90 days or more prior to the date of a refiling of notice of lien under subsection (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILE PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(4) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

EC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

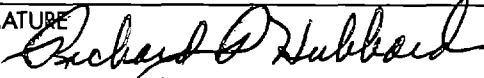
(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 426

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS			For Optional Use By Recording Office
DISTRICT Baltimore, Md.		SERIAL NUMBER 75-S-40		
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.				
NAME OF TAXPAYER Harry J. Tucker				
RESIDENCE Chestertown, Md. 21620				
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3-31-74	6/24/74	52-0512395	252.05
PLACE OF FILING Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617				TOTAL \$ 252.05

WITNESS my hand at Easton, Maryland, on this

the 28th day of August, 19 74

SIGNATURE  Richard P. Hubbard	TITLE Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of _____

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

75-S-10

on his books to show the release of said lien, insofar as the lien relates to the following taxes.

HARRY J. LUCKER

Chestertown, Md. 21620

RECEIVED
CLERK, CIRCUIT COURT
1981 FEB -2 AM 11:22
QUEEN ANNE'S COUNTY

CLERK OF THE CIRCUIT COURT, QUEEN ANNE COUNTY, CENTREVILLE, MD. 21617	TOTAL	\$ 252.05
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the 29th day of January, 19 81

SIGNATURE Harvey R. Hammer
Harvey R. Hammer

Chief, Special Procedures Staff

PART 3—To be used for recording purposes

UNITED STATES

V.S.

Wesley Hurtt
Pricis Crossroads
Truck Stop

NOTICE OF TAX LIEN

Filed this 18th day ofSept., 1974, at 9:00 m.

Recorded in TSP #1
Index to a Fed. Stat. Lien
Record Book for 2d's County
Case of Cecil

Clerk (or Registrar).

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (f) of section 6321.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, within the State (or the county, or other governmental subdivision), as designated by laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, within the State (or the county, or other governmental subdivision), as designated by laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFINING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFINING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 427

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT

Baltimore, Md.

SERIAL NUMBER

75-S-51

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Wesley Hurtt

Prices Crossroads Truck Stop

RESIDENCE

Price, Md. 21656

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
720	7312	6/11/74	52-0977836	3681.77
720	7403	6/11/74	52-0977836	3815.78
PLACE OF FILING Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617				TOTAL \$ 7497.55

WITNESS my hand at Easton, Maryland, on this,the 17th day of September, 19 74

SIGNATURE



TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-50, 125.)

PART I—To be retained by recording office

No. 427

UNITED STATES

vs.

Wesley Hurtt
Price's Crossroads
Truck Stop

RELEASE OF TAX LIEN

Filed this 14th day of

April, 19 75 9:00 A.M.,

and proper entry made in Liber LSP

Book No. 1, page 20

Charles W. Cecil

Clerk (or Registrar).


Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	For Optional Use By Recording Office
DISTRICT	SERIAL NUMBER	
Baltimore, Md.	75-8-51	
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on September 18 , 19 74 , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.		
NAME OF TAXPAYER		
Wesley Burt		
Prices Crossroads Truck Stop		
RESIDENCE		
Price, Md. 21656		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
720	7312	6/11/74	52-0977836	3681.77
720	7403	6/11/74	52-0977836	3815.78

PLACE OF FILING	TOTAL \$
Clerk of the Circuit Court, Queen Anne County, Centerville, Md. 21617	7497.55

WITNESS my hand at Baltimore, Maryland, on this,

the 11th day of April, 1975

SIGNATURE	TITLE
	Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 428

UNITED STATES

VS.

Rudolph M.
Beulah M.
Green

NOTICE OF TAX LIEN

Filed this 18 day of

Sept. 1974, at 9:00 Am.
x recorded in SD #1
Vol 20, a Federal Lien
Record Book for said county
Chas. St. Cecil
Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor in the property in which the lien is imposed if the lien is filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, the notice shall be filed in the office within the State (or the county, governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, the notice shall be filed in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated any office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is located in the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as if it were filed on the date on which it is filed (in accordance with subsection (b)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of a notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(4) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 428

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE			For Optional Use By Recording Office
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS				
DISTRICT Baltimore, Maryland	SERIAL NUMBER 75-S-108			
<p>Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.</p>				
NAME OF TAXPAYER Rudolph M. and Beulah M. Green				
RESIDENCE Rt 1 Box 646 Chester, Maryland 21619				
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	4-29-74	218-20-9118	2,022.08
1040	12-31-70	4-29-74	218-20-9118	1,388.14
1040	12-31-72	6-04-73	218-20-9118	388.25
1040	12-31-73	5-27-74	218-20-9118	898.91
PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Maryland 21617				TOTAL \$ 4697.38

WITNESS my hand at Easton, Maryland, on this,

the 17th day of September, 19 74

SIGNATURE <i>Robert A. Thornton</i>	TITLE Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 428

UNITED STATES

v s .

RELEASE OF TAX LIEN

Filed this 24th day of

Sept, 1981 M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DISTRICT

Baltimore, Maryland

SERIAL NUMBER

75-8-108

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on September 18, 1974 is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Rudolph M. and Beulah M. Green

RESIDENCE

**Rt 1 Box 646
Chester, Maryland 21619**RECEIVED
CLERK OF COURT
1981 SEP 24 11:03:08
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	4-29-74	218-20-9118	2,022.08
1040	12-31-70	4-29-74	218-20-9118	1,388.14
1040	12-31-72	6-04-73	218-20-9118	388.25
1040	12-31-73	5-27-74	218-20-9118	898.91
TOTAL				\$ 4697.38

PLACE OF FILING

**Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland 21617**

Baltimore, Maryland

WITNESS my hand at _____, on this,

the 17 day of September 1981

SIGNATURE


Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 3-To be used for recording purposes

No. 429

UNITED STATES

VS.

*William L. And
Joan E. Collier*

NOTICE OF TAX LIEN

Filed this 18th day of

September, 1974, at 9:00 a.m.
Recorded in TSP #1, folio 10
as per Taxpayer Record Book
for 2nd County.
Chadwick Case
Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor un-
thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, in any office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in any office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (b)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of a notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 429

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS			For Optional Use By Recording Office
DISTRICT Baltimore, Maryland		SERIAL NUMBER 75-S-109		
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.				
NAME OF TAXPAYER William L. & Joan E. Collier				
RESIDENCE Queenstown, Maryland 21658				
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	05-22-70	214-36-7359	67.19
1040	12-31-72	05-28-73	214-36-7359	96.63
1040	12-31-73	06-03-74	214-36-7359	471.39
PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Maryland 21619				TOTAL \$ 635.21

WITNESS my hand at Easton, Maryland, on this,

the 17th day of September, 1974

SIGNATURE <i>Robert A. Thouten</i>	TITLE Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office.

No. 429

UNITED STATES

VS.

RELEASE OF TAX LIEN

Filed this 14th day of
July, 1980, 10:04 AM.,
and proper entry made in _____

Book No. _____, page _____

Marguerite L. [Signature]
Clerk (or Registrar).

State's Attorney, Indiana, 2nd Ind.

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN			For Optional Use By Recording Office
DISTRICT Baltimore, Maryland		SERIAL NUMBER 75-S-109		
<p>I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>September 18, 1974</u>, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.</p>				
NAME OF TAXPAYER William L. & Joan E. Collier				
RESIDENCE Queenstown, Maryland 21658				
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	05-22-70	214-36-7359	67.19
1040	12-31-72	05-28-73	214-36-7359	96.63
1040	12-31-73	06-03-74	214-36-7359	471.39
PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Maryland 21619				TOTAL \$ 635.21

WITNESS my hand at Baltimore, Maryland, on this,

the 3rd day of July, 19 80

SIGNATURE <i>Harvey R. Hammer</i> Harvey R. Hammer	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 430

UNITED STATES

VS.

*Rotonac Research
Inc, Liverpool Div*

NOTICE OF TAX LIEN

Filed this 7th day of

October, 1974, at 12:57 p.m.
Recorded in TSP No. 1, Sub 20
in Fed Tax Lien Record
Book for Tax County
Chambers, Cecil
 Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT CREDITORS.—The lien imposed by section 6321 is valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment creditor thereof which meets the requirements of subsection (b) and is filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien has been filed, such notice shall be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county or subdivision), as designated by such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, within the State (or the county or subdivision), as designated by such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 430

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWSDISTRICT
BaltimoreSERIAL NUMBER
75-S-116**1974 OCT -7 PM 12: 57**

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Potomac Research Inc, Divelpool Div

RESIDENCE

**2329 Virginia Ave NW
Washington, DC**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	7312	9-18-74	52-0950292	1250.95
941	7403	9-18-74	52-0950292	3368.49
940	7212	9-18-74	52-0950292	79.90
940	7312	9-18-74	52-0950292	137.76
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 4837.10

WITNESS my hand at Easton, Md, on this,the 7th day of Oct, 19 74

SIGNATURE

Rodney Van Cleve

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1-To be retained by recording office

No. 430

UNITED STATES

vs.

*Patomac
Research, Inc.
Bivelpool Div.*

RELEASE OF TAX LIEN

Filed this 14th day of

August, 1975 9:19A.M.,

and proper entry made in _____

TSP. Book No. 1, page 20
a Fed Tax Lien Record
Book for Queen Anne's
County, Maryland
Clerk (or Registrar).

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT
BaltimoreSERIAL NUMBER
75-S-116

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on October 7, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Potomac Research Inc., Divelpool DivRESIDENCE
**2329 Virginia Ave NW
Washington, DC**1975 AUG 14 AM 9:13
RECEIVED FOR RECORD
QUEEN ANNES CO. MD
CHARLES H. CECIL, CLERK

1974 OCT -7 PM 12:57

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	7312	9-18-74	52-0950292	1250.95
941	7403	9-18-74	52-0950292	3368.49
940	7212	9-18-74	52-0950292	79.90
940	7312	9-18-74	52-0950292	137.76
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 4837.10

WITNESS my hand at Baltimore, Maryland, on this,

the 13th day of August 19 75

SIGNATURE

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

dvw

PART 3—To be used for recording purposes

No. 431

UNITED STATES

V S.

*Elmer B. & Shirley D.
Henry*

NOTICE OF TAX LIEN

Filed this 21st day of

Oct., 19 74, at 9:00 A. m.

*I recorded in TSP No. 1 folio 20, a Fed Tax Lien
Record Book for Queen Anne's County*

Charles H. Cecil,

Clerk (or Registrar)

FORM 668 (REV. 2-74)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a mortgage, mechanic's lienor, or judgment lien creditor, if notice of the lien is filed in the State in which the property subject to the lien is situated.

(f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though not imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(I) Real Property.—In the case of real property, one office within the State (or the county or other governmental subdivision), as designated by such State, in which the property subject to the lien is situated; and

(II) Personal Property.—In the case of personal property, whether tangible or intangible, one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(I) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 431

Cycle 7435

Form 668
(REV. 2-74)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT

Baltimore

SERIAL NUMBER

75-0-278

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Elmer B & Shirley V Henry

RESIDENCE

Wye Acres
Queenstown, Maryland 21658

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	220-30-5608	1,523.32
1040	12-31-72	06-18-73	220-30-5608	53.67
PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Maryland				TOTAL \$ 1,576.99

WITNESS my hand at Baltimore, Maryland, on this,the 16th day of October, 19 74

SIGNATURE



TITLE

Chief, Analysis Section

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

No. 431

UNITED STATES

VS.

Elmer B. & Shirley V.

Henry

RELEASE OF TAX LIEN

Filed this 27th day of

Feb., 19 75 at 9:00 A.M.,

and proper entry made in Fed Tax Lien

Record Book No. CWC #1, page 20

Charles W. Cecil
Clerk (or Registrar).

Cycle 7435

Form 668
(REV. 2-74)DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT

SERIAL NUMBER

Baltimore75-0-278

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on October 21, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Elmer S & Shirley V Henry

RESIDENCE

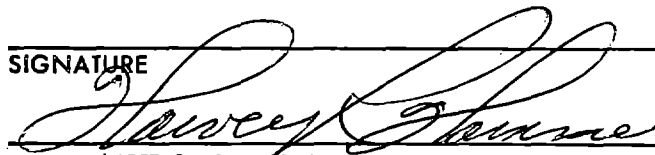
Wye Acres
Queenstown, Maryland 21658

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
<u>1040</u>	<u>12-31-73</u>	<u>06-03-74</u>	<u>220-30-5608</u>	<u>1,523.32</u>
<u>1040</u>	<u>12-31-72</u>	<u>06-18-73</u>	<u>220-30-5608</u>	<u>53.67</u>
PLACE OF FILING <u>Clerk of the Circuit Court of Queen Anne County</u> <u>Centreville, Maryland</u>				TOTAL \$ <u>1,576.99</u>

WITNESS my hand at Baltimore, Maryland on this,the 26th day of February, 19 75

SIGNATURE

TITLE

Chief, Special Procedures Staff

kmc

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 432

UNITED STATES

V S.

Charles W. & Dorothy Brooks

NOTICE OF TAX LIEN

Filed this 20th day of

November, 19 74, at 9:00 A. m.
& recorded in TSP #1 folio 20, a Federal
Tax Lien Record Book for Queen Anne's
County. *Charles W. Coal*

Clerk (or Registrar).

FORM 668 (REV. 2-74)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a

interest, mechanic's lienor, or judgment lien creditor, notice thereof which meets the requirements of (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though not imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, one office within the State (or the county or governmental subdivision), as designated by such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is tiled (in accordance with subsection (t)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was tiled; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILEING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 432

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT Baltimore	SERIAL NUMBER 75-0-536
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Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Charles W. & Dorothy Brooks

RESIDENCE

R.D 2, Box 137 Centreville, Maryland 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	220-01-9306	374.43

PLACE OF FILING

**Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland**TOTAL \$ **374.43**

IMF 7435 hvk

WITNESS my hand at **Baltimore, Maryland**, on this,the **15th** day of **November**, 19 **74**.

SIGNATURE



TITLE

Supervisor - Analysis Section

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 432

UNITED STATES

VS.

Charles W & Dorothy Brooks

RELEASE OF TAX LIEN

Filed this 28th day of

April, 19 76 9:00 PM.

and proper entry made in TSP

Book No. 1, page 20

Charles H. Cecil
Clerk (or Registrar).

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT Baltimore SERIAL NUMBER 75-0-536

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on November 20th, 1974, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Charles W. & Dorothy Brooks

RESIDENCE

R.D. 2, Box 137 Centreville, Maryland 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	220-01-9306	374.43

PLACE OF FILING

Clerk of the Circuit Court
of Queen Anne County
Centreville, MarylandTOTAL \$ 374.43WITNESS my hand at Baltimore, Maryland, on this,the 27th day of April, 19 76

SIGNATURE

TITLE

Chief, Special Procedures Staff

NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No.

433

UNITED STATES

V S.

John L. & Barbara L. Whaley

NOTICE OF TAX LIEN

Filed this 4th day of

Dec. 1974, at 9:00 A. M.

Recorded in TSP #1 Vol. 20, 4th Tax Lien
 Record Book for Queen Anne's County
 Charles M. Cecil
 Clerk (or Registrar).

FORM 668 (REV. 2-74)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITIES, MECHANIC'S LIENORS, AND JUDG CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security, mechanic's lienor, or judgment lien creditor, if notice of the lien is filed in the State in which the property is situated, in the manner prescribed by the regulations issued by the Secretary.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though no notice of the lien is filed in the State in which the property is situated, the lien imposed by section 6321 shall be valid as against the interest of the person described in paragraph (a).

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, within the State (or the county, or other governmental subdivision), as designated by such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILEING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 433

No. 4313

UNITED STATES

V S.

*John L. & Barbara
L. Staley*

RELEASE OF TAX LIEN

Filed this 15th day of

July, 1976 2:29 P.M.

and proper entry made in TSP

TSP Book No. 1, page 20

Charles E. Reed
Clerk (or Registrar).

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT

- Baltimore

SERIAL NUMBER

75-0-593

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **December 4th**, 19 **74**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

John L. and Barbara L. Whaley

RESIDENCE

123 Comacree Street
Centreville, Maryland 21617

1976 JUL 12 PM 2:29
J. Edgar Hoover
RECEIVED
FEDERAL BUREAU OF INVESTIGATION
U.S. DEPT. OF JUSTICE
COMMUNICATIONS SECTION

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	216-38-9736	\$2,459.13
PLACE OF FILING				
Clerk of the Circuit Court of Queen Anne's County Centreville, Maryland				TOTAL \$ 2,459.13

WITNESS my hand at Baltimore, Maryland on this,the 9th day of July, 19 76

SIGNATURE

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

James W. Burns

NOTICE OF TAX LIEN

Filed this 19 4th day of

December, 1974, at 9 A.M.
 & recorded in TSD #1, Folio 20
 a Fed. Tax Lien Record Book
 for D.C. County.
 Chairst Cecil
 Clerk (or Registrar).

FORM 66B (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, one office within the State (or the county, or governmental subdivision), as designated by laws of such State, in which the property, the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 434

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS	For Optional Use By Recording Office
DISTRICT <div style="text-align: center;">Baltimore</div>	SERIAL NUMBER <div style="text-align: center;">75-0-636</div>	
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.		
NAME OF TAXPAYER <div style="text-align: center;">James W. Burns</div>		
RESIDENCE <div style="text-align: center;">Grasonville, Maryland 21638</div>		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	220-52-8231	1,347.61
PLACE OF FILING <div style="text-align: center;"> Clerk of the Circuit Court of Queen Annes County Easton, Maryland CENTREVILLE </div>				TOTAL \$ 1,347.61

7439 IMF ab

WITNESS my hand at Baltimore, Maryland, on this,

the 16th day of December, 19 74

SIGNATURE <i>BK Malinski</i>	TITLE <i>Acty</i> Chief, Analysis Section
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 434

UNITED STATES

vs.

James W. Burns

RELEASE OF TAX LIEN

Filed this 30th day of

June, 1980. 10:28 A M.,

and proper entry made in _____

Book No. _____, page _____

Marguerite L. Martin

Clerk (or Registrar).

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN			For Optional Use By Recording Office
DISTRICT Baltimore	SERIAL NUMBER 75-0-636			<div style="writing-mode: vertical-rl; transform: rotate(180deg);"> RECEIVED JUNE 28 1980 FTL 434 </div>
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on December 19, 1974 , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.				
NAME OF TAXPAYER James W. Burns				
RESIDENCE Grasonville, Maryland 21638				
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	220-52-8231	1,347.61
PLACE OF FILING Clerk of the Circuit Court of Queen Annes County Easton, Maryland 21617				TOTAL \$ 1,347.61

WITNESS my hand at Baltimore, Maryland, on this,

the 27th day of June, 19 80

SIGNATURE <i>Harvey R. Hammer</i> Harvey R. Hammer	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 435

UNITED STATES

V S.

William
Lindner

NOTICE OF TAX LIEN

Filed this 27th day of

December, 1974, at 9:00 A.M.
and recorded in TSP #1, District of
Columbia, and Lien Record for D.C.'s
County.

Chas. W. Cecil

Clerk (or Registrar).

FORM 668 (REV. 2-74)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—THOUGH NOTICE FILED.—Even though notice of lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, the notice shall be filed in the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, the notice shall be filed in the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such change is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILEING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to disclose by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 435

300

Form 668 (REV. 2-74)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS	For Optional Use By Recording Office
DISTRICT	Baltimore	SERIAL NUMBER 75-0-649
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.		
NAME OF TAXPAYER William Lindner		
RESIDENCE Grasonville, Maryland 21638		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	04-01-74	212-66-2163	1,070.83
PLACE OF FILING <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> Clerk of the Circuit Court of Queen Anne's County Centreville, Maryland </div> <div style="width: 35%; text-align: right;"> TOTAL \$ 1,070.83 </div> </div>				

7443 IMF ab

WITNESS my hand at Baltimore, Maryland, on this,

the 20th day of December, 19 74

SIGNATURE <i>BK M. Marino</i>	TITLE <i>Adg</i> Chief, Analysis Section
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No.

435

UNITED STATES

v s.

William Linder

RELEASE OF TAX LIEN

Filed this 20th day of

November, 19 80 8:57 A.M.,

and proper entry made in

Book No. , page


Clerk (or Registrar).

Form 668 (REV. 2-74)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	<i>For Optional Use By Recording Office</i>
DISTRICT Baltimore	SERIAL NUMBER 75-0-619	RECEIVED CLERK, CIRCUIT COURT 1980 NOV 20 AM 9:57 QUEEN ANNE'S COUNTY
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>December 27</u> , 19 <u>74</u> , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.		
NAME OF TAXPAYER William Lindner		
RESIDENCE Grasonville, Maryland 21632		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	04-01-74	212-66-2163	1,070.83
PLACE OF FILING <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;"> Clerk of the Circuit Court of Queen Anne's County Centreville, Maryland 21617 </div> <div style="text-align: right;"> TOTAL \$ 1,070.83 </div> </div>				

WITNESS my hand at Baltimore, Maryland on this,

the 14th day of November, 19 80

SIGNATURE  Harvey R. Hammer	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Shirley & Meldon Green

NOTICE OF TAX LIEN

Filed this 16th day of

January, 1975, at 9:00 A. M.

Recorded in TSP#1 Vol 20, a Federal Tax
Lien Record Book for Seven Anne's County

Charles H. Cecil

Clerk (or Registrar).

FORM 668 (REV. 10-71)

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY IN MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor under thereof which meets the requirements of subsection (b) of section 6321.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(A) Real Property.—In the case of real property, whether tangible or intangible, within the State (or the county or governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(B) Personal Property.—In the case of personal property, whether tangible or intangible, within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(C) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(D) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFLING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFLING PERIOD.—In the case of a notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(4) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 436

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore

SERIAL NUMBER

75-0-713

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Shirley & Weldon Green

RESIDENCE

Riverside Drive
Chester, Maryland 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	04-08-74	218-24-6050	2,580.56
PLACE OF FILING Clerk of the Circuit Court of Queen Anne's County Centreville, Maryland				TOTAL \$ 2,580.56

7444 IMF ab

WITNESS my hand at Baltimore, Maryland, on this,the 6th day of January, 19 75

SIGNATURE



TITLE

Chief, Office Branch

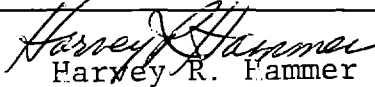
(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	For Optional Use By Recording Office
DISTRICT Baltimore	SERIAL NUMBER 75-0-713	RECEIVED CLERK CIRCUIT COURT 1981 SEP 24 AM 10:08 QUEEN ANNE'S COUNTY
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>January 16</u> , 19 <u>75</u> , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.		
NAME OF TAXPAYER Shirley & Weldon Green		
RESIDENCE Riverside Drive Chester, Maryland 21619		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	04-08-74	218-24-6050	2,580.56
PLACE OF FILING <div style="text-align: center;"> Clerk of the Circuit Court of Queen Anne's County Centreville, Maryland </div>				TOTAL \$ 2,580.56

WITNESS my hand at Baltimore, Maryland, on this,

the 17 day of September 1981

SIGNATURE  Harvey R. Hammer	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 436

UNITED STATES

V S .

RELEASE OF TAX LIEN

Filed this 24th day of
Sept, 19 81 M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

UNITED STATES

VS.

*Harrowes
Construction
Corp.*

NOTICE OF TAX LIEN

Filed this 23rd day of

*January 1975 at 11:30 A.M.
& recorded in TSP Vol. 1, folio 20,
in Federal Tax Lien for
Green Anne's County.
Chas. W. Cecil
Clerk (or Registrar).*

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN ITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor until the date of which meets the requirements of subsection (f) of this section.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice of lien imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(i) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, in the county, governmental subdivision, as designated by laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in the county, governmental subdivision, as designated by laws of such State, in which the property is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated any other office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of a notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 437

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWSDISTRICT
BaltimoreSERIAL NUMBER
75-S-240

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which offer demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Narrows Construction Corp

RESIDENCE

Rt 50-301
Chester, Maryland 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-72	05-06-74	52-0940939	9190.11
941	09-30-72	05-06-74	52-0940939	7203.47
941	12-31-73	05-06-74	52-0940939	6698.29
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Maryland 21617				TOTAL \$ 23091.87

WITNESS my hand at Easton, Maryland 21601, on this,the 22nd day of January, 19 75

SIGNATURE


Rodney Van Cleve

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office.

No. 437

UNITED STATES

VS.

RELEASE OF TAX LIEN

Filed this 26th day of
Nov, 19 80 M.,

and proper entry made in _____

_____ Book No. _____, page _____

Margaret L. Franklin
Clerk (or Registrar).

DISTRICT

Baltimore

SERIAL NUMBER

75-S-240

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on January 23, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Narrows Construction Corp

RESIDENCE

**Rt. 50-301
Chester, Maryland 21619**

RECEIVED
CLERK, CIRCUIT COURT
1980 NOV 26 AM 10:10
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-72	05-06-74	52-0940939	9190.11
941	09-30-72	05-06-74	52-0940939	7203.47
941	12-31-73	05-06-74	52-0940939	6698.29
PLACE OF FILING				
Clerk of the Circuit Court Queen Annes County Centreville, Maryland 21617				
TOTAL				\$ 23091.87

WITNESS my hand at Baltimore, Maryland, on this,the 20th day of November, 19 80

SIGNATURE


Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 438

UNITED STATES

V.S.

Sol Surasky
Surasky Coat Co

NOTICE OF TAX LIEN

Filed this 31st day of

January 19 75, at 9 A. m.
Recorded in F.S.D. No. 1, Volume
a Federal Tax Lien Record
for SA's County.
Charles St. Cecil
Clerk (or Registrar).

FORM 668 (REV. 2-74)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a

interest, mechanic's lienor, or judgment lien creditor, notice of which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though not imposed by section 6321 has been filed, such notice shall not be valid.

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, within the State (or the county, or other governmental subdivision), as designated of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

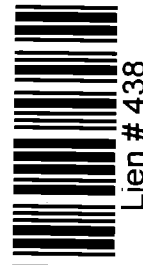
(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 438

Form 668
(REV. 2-74)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

For Optional Use By Recording Office

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore

SERIAL NUMBER

75-B-16-206

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Sol Surasky

Surasky Coat Company

RESIDENCE

333 W. Baltimore Street

Baltimore, Maryland 21201

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-74	06-24-74	52-0854412	8,286.13
941	09-30-73	12-24-73	52-0854412	459.78
941	06-30-74	09-16-74	52-0854412	1,988.17
941	12-31-73	09-16-74	52-0854412	543.55
941	09-30-74	12-23-74	52-0854412	500.07

PLACE OF FILING

Clerk of the Circuit Court of Queen Anne County
Centreville, Maryland

TOTAL \$ 11,777.70

WITNESS my hand at Baltimore, Maryland on this,the 29th day of January, 1975

SIGNATURE



John F. Lubertine

TITLE

Group Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

No. 439

UNITED STATES

VS.

Joan de
Violet
Gallery

NOTICE OF TAX LIEN

Filed this 18th day of

February 19 75, at 12:34 PM.
Recorded in T.S. No. 1, Folio 20,
a Federal Subdivision
Record of Deeds of County
of Prince Georges, St. Cecile
Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor until the date of a refiling of notice of lien under subparagraph (A); the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(b) PROTECTION FOR CERTAIN INTEREST: THOUGH NOTICE FILED.—Even though notice of lien imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, in the office within the State (or the county, governmental subdivision), as designated by laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated any office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of a notice of lien, the term "required refiling period" shall be—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

C. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 439

80-22

80-03-44

80-03-44

80-03-44

3.00

DISTRICT
Baltimore

SERIAL NUMBER
75-8-238

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
John D & Violet Talley


RESIDENCE
Chester, Md 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	217-07-0368	651.08

PLACE OF FILING
Clerk of the Circuit Court
Queen Annes County
Centreville, Md 21617

TOTAL \$ 651.08

WITNESS my hand at Easton, Md, on this, 15th day of January, 19 75

SIGNATURE

Rodney Van Cleave

TITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 439

UNITED STATES

v s .

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DISTRICT
BaltimoreSERIAL NUMBER
75-S-238

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on February 18th, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

John D & Violet Talley

RESIDENCE

Chester, Md 21619

RECEIVED
CLERK, CIRCUIT COURT
1981 FEB - 6 AM 15
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	217-07-0368	651.08
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 651.08

WITNESS my hand of Baltimore, Maryland, on this;the 2nd day of February, 19 81

SIGNATURE


Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Robert L. Lee &
Mary H. Lee

NOTICE OF TAX LIEN

Filed this 18th day of

February, 1975, at 12:03 PM.
Recorded in ST#1, Volume 20,
a Federal Tax Lien Record,
for 24th County.
Charles W. Cecil,
Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY IN MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor on thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property one office within the State (or the county governmental subdivision), as designated by laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFINING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFINING PERIOD.—In the case of a notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 440

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT

Baltimore

SERIAL NUMBER

75-S-236

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Robert L & Mary K Bee Jr

RESIDENCE

Chester, Md 21619

1915 FEB 18 PM 12:24

RECORDED
QUEEN ANNES CO. MD.
CHARLES W. CECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	05-06-74	214-34-7215	1873.94
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21619				TOTAL \$ 1873.94

WITNESS my hand at Easton, Md 21601, on thisthe 14th day of January, 19 75

SIGNATURE


Rodney Van Cleve

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

No. 440

UNITED STATES

vs.

Robert L Lee Jr
Mary K Lee
Chester, Md 21619

RELEASE OF TAX LIEN

Filed this 22nd day of

February, 1977 3:19 P.M.,

and proper entry made in Fed. Tax Lien Record
for D.C. Co.

TSP Book No. 1, page 21

Charles W. Cecil

Clerk (or Registrar).

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

DISTRICT Baltimore		SERIAL NUMBER 75-5-236		
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on February 18 , 19 75 , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.				
NAME OF TAXPAYER Robert L & Mary K Bee Jr				
RESIDENCE Chester, Md 21619				
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	05-06-74	214-34-7215	1873.94
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21619				TOTAL \$ 1873.94

RECORDED FOR
QUEEN ANNE'S CO., MD.
CHARLES W. DECIL, CLERK

1977 FEB 22 PM 3:15

RECEIVED FOR RECORDING
& RECORDED IN LIEU
OF FOLIOWITNESS my hand at Baltimore, Maryland, on this,the 17th day of February, 19 77

SIGNATURE

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)
Int

PART 3-To be used for recording purposes

UNITED STATES

VS.

Charles
Robin
Rada

NOTICE OF TAX LIEN

Filed this 18th day ofFebruary, 1975 at 12:35 P. m.
& recorded in TSP# 1, Volume 20
a Federal tax lien record
for 2a's County.
Charles R. Cecil
Clerk (or Registrar).

FORM 668 (REV. 10-7-1)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or esseesable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or the judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county or governmental subdivision), as designated by laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, within the State (or the county, or of governmental subdivision), as designated by laws of such State, in which the property is situated; or

(B) With Clerk Of District Court.—In the office or the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(4) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 441

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore

SERIAL NUMBER

75-S-248

1975 FEB 18 PM 12:25

Fed Lat RECORD FOR
QUEEN ANNES CO. MD.
CHARLES W. CECIL, CLERK

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Charles Robin Rada

RESIDENCE

RD
Chester, Md 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-74	12-16-74	52-0969409	103908
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 1039.08

WITNESS my hand at Easton, Md, on this,

the 2 day of February, 19 75

SIGNATURE

Rodney Van Cleve

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART I-To be retained by recording office

No. 441

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

FORM 668 (REV. 10-71)

10-71-1 111002

10-71-1 111002

DISTRICT

Baltimore

SERIAL NUMBER

75-S-248

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on February 18, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Charles Robin Rada

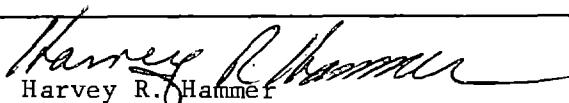
RESIDENCE

RDChester, Md 21619RECEIVED
CLERK, CIRCUIT COURT
1981 JAN - 7 AM 10:05
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-74	12-16-74	52-0969409	103908
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 1039.08

WITNESS my hand at Baltimore, Maryland, on this,the 31st day of December, 19 80

SIGNATURE


Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

*Schackerts
Investigation
Unlimited
Inc*

NOTICE OF TAX LIEN

Filed this 18th day of

*February 1975 at 12:25 P.M.
& recorded in TSP #1, folio 20
a Federal Tax Lien Record
for Queen Anne's County
Charles H. Cecil
Clerk (or Registrar).*

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) of section 6321.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien is filed in accordance with subsection (f) of section 6321, such notice shall be valid.

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, located within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, located within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 442

Form 668
(REV. 10-71)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

RECEIVED FOR RECORD

RECORDED For Original Use by Recording Office

DISTRICT

Baltimore

SERIAL NUMBER

75-S-247

1975 FEB 18 PM 12:25

RECORDED FOR
QUEEN ANNES CO., MD.
CHARLES W. CECIL, CLERK

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Schackerts Investigation Unlimited Inc

RESIDENCE

Rt 1 W-6

Grasonville, Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-73	08-05-74	52-0967346	1062.92
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 1062.92

WITNESS my hand at **Easton, Maryland**, on this

the **31** day of **January**, 19**75**

SIGNATURE

Rodney Van Cleve
Rodney Van Cleve

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

UNITED STATES

VS.

Ricken
Construction
Company

NOTICE OF TAX LIEN

Filed this 25th day of

February, 1975, at 2:01 P.M.
Recorded as 75-20, July 20
a Federal Tax Lien Record
for Queen Anne's County.
Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) of section 6321.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien has been filed pursuant to section 6321, such notice shall be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, located within the State (or the county or governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, located within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of re-filing of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILEING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(f) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (a), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 443

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use by Recording Office

DISTRICT
BaltimoreSERIAL NUMBER
75-S-178

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

RECORDED TO FILE IN TSP
NO. 1 FOLIO 22
1975 FEB 25 PM 2:01
Federal
Tax Lien
AND FOR
QUEEN ANNES CO. PD.
CHARLES W. CECIL, CLERK

NAME OF TAXPAYER

Rieken Construction Co

RESIDENCE

121 E Water Street
Centreville, Md 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-74	09-23-74	52-0987293	3797.27
941	09-30-74	12-23-74	52-0987293	3260.35
PLACE OF FILING	Clerk of the Circuit Court Queen Annes County Centreville, Md 21617			TOTAL \$ 7057.62

WITNESS my hand at Salisbury, Maryland, on this,the 7th day of January, 19 75

SIGNATURE



TITLE

Group Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

20 No. 443

UNITED STATES

v s .

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DISTRICT

Baltimore

SERIAL NUMBER

75-S-178

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on February 25, 19 75, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Slaken Construction Co

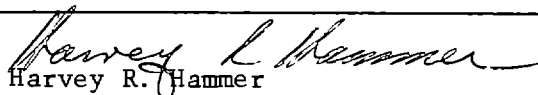
RESIDENCE

**121 E Water Street
Centreville, Md 21617**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-74	09-23-74	52-0987293	3797.27
941	09-30-74	12-23-74	52-0987293	3260.35
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 7057.62

WITNESS my hand at Baltimore, Maryland, on this,the 30th day of December, 19 80

SIGNATURE


Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

RECEIVED
CLERK, CIRCUIT COURT
1981 JAN -5 AM 10:56
QUEEN ANNE'S COUNTY

UNITED STATES

V.S.

Kentmore
Marina, Inc.

NOTICE OF TAX LIEN

Filed this 25th day of

February, 1975, at 2:01 P.M.
& recorded in TSP#1 folio 20,
a Federal Nat. Tax Lien Record
for 2nd Circuit.
Charles St. Cecil
Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENDRS, AND JUDGMENT LIEN—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor to the extent which meets the requirements of subsection (b) if such notice of lien is filed in accordance with subsection (f) after the expiration of such refiling period.

(b) PROTECTION FOR CERTAIN INTERESTS—If a notice of lien is filed in accordance with subsection (f) after the expiration of such refiling period, such notice shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(f) PLACE FOR FILING NOTICE: FDRM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property situated within the State (or the county or other governmental subdivision), as designated by the laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, situated within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILE OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILE PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 444

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore

SERIAL NUMBER

75-S-246

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Kentmorr Marina Inc

RESIDENCE

Stevensville, Md 21666

1975 FEB 25 PM 2:01

RECORDED IN BOOK 152
FOLIO 20
FOR
N ANNE'S CO. MD.
CHARLES W. GECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-74	12-16-74	52-0849734	5767.10
PLACE OF FILING	Clerk of the Circuit Court Queen Annes County Centreville, Md 21617			TOTAL \$ 5767.10

WITNESS my hand at Easton, Maryland, on thisthe 27th day of January, 19 75

SIGNATURE

Rodney Van Cleve

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

No. _____

UNITED STATES

v. s.

RELEASE OF TAX LIEN

Filed this 18th day of

July, 19 75 9 A. M.,

and proper entry made in TSP.

TSP. Book No. 20, page 141
Lien Record for 22nd
Charlottesville County
Chas. W. Cecil
Clerk (or Registrar).

DISTRICT

Baltimore

SERIAL NUMBER

75-S-246

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **February 25**, 19**75**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Kentmore Marina Inc

RESIDENCE

Stevensville, Md 21666

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-74	12-16-74	52-0849734	5767.10
PLACE OF FILING				
Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				
TOTAL				\$ 5767.10

WITNESS my hand at Baltimore, Maryland, on this,the 17th day of July, 19 75

SIGNATURE

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

iem

PART 3—To be used for recording purposes

UNITED STATES

VS.

Helen Heltman

NOTICE OF TAX LIEN

Filed this 11th day of

March, 1975, at 9:00 A. M.

I recorded in Liber TSP No. 1 fol. 20, a Fed Tax
Lien Record Book for Queen Anne's County

Charles N. Neal

Clerk (or Registrar).

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until the date on which the requirements of subsection (b) have been met.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien imposed by section 6321 has been filed, such lien shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(i) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, the notice shall be filed in the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated another office which meets the requirements of subparagraph (A); or

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, the notice shall be filed in the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated another office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(b) REFINING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFINING PERIOD.—In the case of notice of lien, the term "required refiling period" shall be—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to disclose by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 445

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE			For Optional Use By Recording Office
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS				
DISTRICT Baltimore, Md.		SERIAL NUMBER 75-S-312		
<p>Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.</p>				
NAME OF TAXPAYER Helen Heltman				
RESIDENCE Front & Market St. Crumpton, Md. 21628				
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
Income	12/31/73	8/26/74	164-24-5540	883.53
PLACE OF FILING Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617				TOTAL \$ 883.53

WITNESS my hand at Easton, Maryland, on this

the 10th day of March, 19 75

SIGNATURE <i>Richard P. Hubbard</i> Richard P. Hubbard	TITLE Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 445

UNITED STATES

V.S.

W. E. B. DuBois

Hietman

RELEASE OF TAX LIEN

Filed this 30th day of

June, 1975 9:58 AM.

and proper entry made in _____

TSP Book No. 1, page 28
a Field Tax Lien Record
for G A's County.
Chas W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 10-71)

~~48~~
500

DISTRICT

Baltimore, Md.

SERIAL NUMBER

75-8-312

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on March 11, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

RECEIVED FOR RECORD
 RECORDED IN 17-23
 FOLIO
 JUN 30 AM 9:58
 RECORD FOR
 QUEEN ANNE'S CO., MD.
 CHARLES W. CECIL, CLERK

NAME OF TAXPAYER

Helen Holtzman

RESIDENCE

Front & Market St.
Crumpton, Md. 21628

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
Income	12/31/73	8/26/74	164-24-5540	883.53

PLACE OF FILING

Clerk of the Circuit Court,
 Queen Anne County, Centreville, Md. 21617

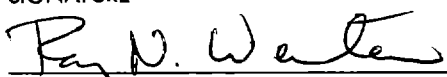
TOTAL

\$ 883.53

WITNESS my hand at Baltimore, Maryland, on this,

the 10th day of June, 19 75

SIGNATURE



TITLE

Acting Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No.

446

UNITED STATES

V S.

Donald M. Cranshaw
Cranshaw Construction Co.

NOTICE OF TAX LIEN

Filed this 26th day of

March, 19 75, at 9 A. m.

Recorded in Lehigh TSP No. 1 Feb. 20, a Fed
Tax Lien Record Book for Lehigh County

Charles H. Cecil,

Clerk (or Registrar).

FORM 668 (REV. 12-74)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(b) PROTECTION FOR CERTAIN INDEBTED PERSONS.—Even though notice of a lien imposed by section 6321 has been filed, the lien shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county, or governmental subdivision), as designated by the laws of the State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, within the State (or the county, or other governmental subdivision), as designated by the laws of the State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place

at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILEING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i)(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.


Lien # 446

Form 668 (REV. 12-74)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS	<i>For Optional Use By Recording Office</i>
DISTRICT Baltimore	SERIAL NUMBER 75-0-901	
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.		
NAME OF TAXPAYER Donald M. Cronshaw Cronshaw Construction Company		
RESIDENCE Centreville, Maryland 21617		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-74	10-17-74	52-0937865	\$2,392.51

PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Maryland	TOTAL \$ 2,392.51
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BMF A-I
 cps
 WITNESS my hand at Baltimore, Maryland, on this,
 the 17 day of March, 19 75

SIGNATURE 	TITLE Chief of Office Branch
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No. 446

UNITED STATES

VS.

Donald M. Cronshaw
Cronshaw Construction Co.

RELEASE OF TAX LIEN

Filed this 15th day of

August, 19 75 at 9:00 A.M.

and proper entry made in Tax Lien Record
Book for Lucas County
Libel Book No. TSP #1, page 20

Charles H. Cecil

Clerk (or Registrar).

Form 668 (REV. 12-74)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN		For Optional Use By Recording Office
DISTRICT Baltimore		SERIAL NUMBER 75-0-901	
<p>I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>March 26</u>, 19 <u>75</u>, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.</p>			
NAME OF TAXPAYER Donald M. Cronshaw Cronshaw Construction Company			
RESIDENCE Centreville, Maryland 21617			

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
911	06-30-74	10-17-74	52-0937865	82,392.51
PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Maryland				TOTAL \$ 2,392.51

WITNESS my hand at Baltimore, Maryland, on this

the 14th day of August, 19 75

SIGNATURE 	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

dvw

PART 3—To be used for recording purposes

UNITED STATES

V.S.

Mickey Gernert

NOTICE OF TAX LIEN

Filed this 11th day ofApril, 1975, at 2:00 P. m.*Recorded in Liber T.S.P. No. 1 fol. 20a Fed
Tax Lien Record Book for Queen Anne's County
Charles H. Cecil*

Clerk (or Registrar).

FORM 66B (REV. 1-7D)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor until the date on which the requirements of subsection (b) are met.

(b) PROTECTION FOR CERTAIN INTERESTS THROUGH NOTICE FILED.—Even though notice of lien imposed by section 6321 has been filed, such lien shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(i) Real Property.—In the case of real property situated within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in which the property is situated within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILE OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILE PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(4) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 447

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

SERIAL NUMBER

Baltimore

75-S-326

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Mickey Gernert

RESIDENCE

Grasonville, Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	05-28-73	218-34-8202	180.76
1040	12-31-73	06-03-74	218-24-8202	484.29
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 665.05

WITNESS my hand at Easton, Md, on this,the 4 day of April, 19 75

SIGNATURE

Rodney Van Cleve

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 447

UNITED STATES

vs.

RELEASE OF TAX LIEN

ed this 15th day of

Aug, 1950 9:47A M.,

and proper entry made in TSP

Book No. 1, page 21

Marquette W. Mark
Clerk (or Registrar).

1979

Form 638
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT

SERIAL NUMBER

Baltimore

75-8-326

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on April 11, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Mickey Gernert

RESIDENCE

Greenville, Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	05-28-73	218-34-8202	180.76
1040	12-31-73	06-03-74	218-34-8202	484.29
PLACE OF FILING				
Clerk of the Circuit Court Queen Anne's County Centreville, Md 21617				
TOTAL				\$ 665.05

WITNESS my hand at Baltimore, Maryland, on this,the 12th day of August, 19 80

SIGNATURE

Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

UNITED STATES

V S.

Christian Ernest III

NOTICE OF TAX LIEN

Filed this 11th day ofApril, 1975, at 2:00 P. m.*Recorded in Liber TSP No. 1 Jan 20, a Fed Tax Lien Record Book for Queen Anne's County**Charles H. Cecil*

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor who thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, the lien is situated; and

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is within the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILE OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILE PERIOD.—In the case of a notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 448

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore

SERIAL NUMBER

75-S-325

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Christian Gernert 111

RESIDENCE

Grasonville, Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	05-21-73	215-26-5919	116.36
1040	12-31-73	06-17-74	215-26-5919	364.05
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 480.41

WITNESS my hand at Easton, Md, on this,

the 4 day of April, 19 75

SIGNATURE

TITLE

Rodney Van Cleve

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 448

UNITED STATES

v s .

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT

Baltimore

SERIAL NUMBER

75-8-325

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on April 11, 19 75, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Christian Gernert III

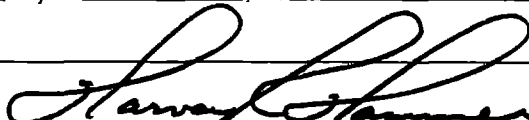
RESIDENCE

Grassville, Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	05-21-73	215-26-5919	116.36
1040	12-31-73	06-17-74	215-26-5919	364.05
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 480.41

WITNESS my hand at Baltimore, Maryland, on this,the 6th day of November, 19 79

SIGNATURE


Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

cac

PART 3—To be used for recording purposes

UNITED STATES

VS.

Charles Robin Rada

NOTICE OF TAX LIEN

Filed this 11th day of

April, 1975, at 2:00 p. m.

Recorded in Liber T. SP. No. 1 Jan 29, a Fed
Tax Lien Record Book for Loudoun County
Charles W. Cecil

Clerk (or Registrar).

FORM 668 (REV. 10-71)

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 is valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place for Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county or governmental subdivision), as designated laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, located within the State (or the county, or governmental subdivision), as designated by such State, in which the property subject is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFLING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFLING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 449

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore

SERIAL NUMBER

75-257

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Charles Robin Rada

RESIDENCE

PO Box 174
Wye Mills, Md 21679

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	06-30-74	2-10-75	52-0969409	1229.73
941	09-30-74	2-17-75	52-0969409	423.79
PLACE OF FILING				
Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				
TOTAL				\$ 1653.52

WITNESS my hand at Easton, Md, on thisthe 27 day of February, 19 75

SIGNATURE


Rodney Van Cleve

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

No. 449

UNITED STATES

V S .

Rada

RELEASE OF TAX LIEN

Filed this 22nd day of

May, 1981 10:05 AM.

and proper entry made in _____

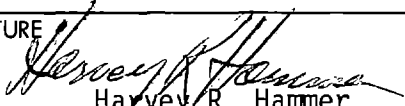
Book No. _____, page _____

Marguerite M. Manheim
Clerk (or Registrar).

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN			For Optional Use By Recording Office
DISTRICT Baltimore	SERIAL NUMBER 7548-257			RECEIVED CLERK OF THE COURT 1981 MAY 22 AM 10:05 QUEEN ANNES COUNTY
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>April 11</u> , 19 <u>75</u> , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.				
NAME OF TAXPAYER Charles Robin Rada				
RESIDENCE PO Box 174 Wye Mills, Md 21679				
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941 941	06-30-74 09-30-74	2-10-75 2-17-75	52-0969409 52-0969409	1229.73 423.79
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 1653.52

WITNESS my hand at Baltimore, MD, on this,

the 20th day of May, 19 81

SIGNATURE  Harvey R. Hammer	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 3-To be used for recording purposes

UNITED STATES

V.S.

William M. + Jessie M. Muller

NOTICE OF TAX LIEN

Filed this 11th day ofApril, 1975, at 2:00 P. m.*Recorded in Lien T.S.P. No. 1 of 1975, a Fed Tax
Lien Record Book for Lehigh County
Charles H. Cecil*

Clerk (or Registrar).

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321

valid as against any purchaser, holder of a mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (b) shall be valid.

(b) PROTECTION FOR CERTAIN INTENTIONS.—Even though no notice of lien has been filed, no lien imposed by section 6321 shall be valid—

(1) PLACE FOR FILING NOTICE.—FDRM.—

(i) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property situated within the State (or the county or governmental subdivision), as designated by laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, situated within the State (or the county or governmental subdivision), as designated by laws of such State, in which the property is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFLING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFLING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 450

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore

SERIAL NUMBER

75-8-311

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

William M & Jessie M Muller

RESIDENCE

PO Box 214
Chester, Md 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-67	05-22-70	217-05-4303	1455.04
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 1455.04

WITNESS my hand at Easton, Md 21601, on this,the 10th day of March, 19 75

SIGNATURE


Rodney Van Cleve

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART I—To be retained by recording office.

UNITED STATES

VS.

William J. Watkins

NOTICE OF TAX LIEN

Filed this 11th day of

April, 1975, at 2:00 P. M.

+ recorded in Liber T.S.P. No. 1 fol. 20 & Fed
Tax Lien Record Book for Green Anne County

Charles H. Cecil

Clerk (or Registrar).

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor or thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, located within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, located within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 451



Lien # 451

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT **Baltimore** SERIAL NUMBER **75-S-258**

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

William J Watkins

RESIDENCE

Grasonville, Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-73	04-01-74	52-0975419	642.32
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 642.32

WITNESS my hand at **Easton, Md**, on this,the **27** day of **February**, 19 **75**

SIGNATURE


Rodney Van Cleve

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No.

457

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT **Baltimore**SERIAL NUMBER **75-S-258**

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on April 11, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

William J Watkins

RESIDENCE

Grasonville, Md 21638

RECEIVED
CLERK, CIRCUIT COURT
1981 JAN 28 AM 9:31
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-73	04-01-74	52-0975419	642.32
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 642.32

WITNESS my hand of Baltimore, MD, on this,the 26th day of January, 19 81

SIGNATURE

Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 3-To be used for recording purposes

UNITED STATES

VS.

James Wallace

NOTICE OF TAX LIEN

Filed this 11th day of

April, 1975, at 2:00 P. m.

*I recorded on Lien TSPTs. 1 Feb 20, a Fed Tax
Lien Record Book for Union Annals County
Charles St. Cecil*

Clerk (or Registrar).

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLOERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until the date of the filing of the notice of the lien.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice of the lien imposed by section 6321 has been filed, such lien shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, in the county, city, or other governmental subdivision, as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in the county, city, or other governmental subdivision, as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REILING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.




Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS	For Optional Use By Recording Office
DISTRICT Baltimore	SERIAL NUMBER 75-S-260	
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.		
NAME OF TAXPAYER James Wallace		
RESIDENCE Rt 1 Box 20b Queenstown, Md 21658		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	7212	05-28-73.	216-12-1345	382.00
1040	7312	06-03-74	216-12-1345	639.65
PLACE OF FILING Clerk of the Circuit Court Queen Annes County Centreville, Md 21617				TOTAL \$ 1021.65

WITNESS my hand at Easton, Md, on this,

the 28 day of February, 19 75

SIGNATURE  Rodney Van Cleave	TITLE Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

V.S.

Rudolph M. +
Buelah Green

NOTICE OF TAX LIEN

Filed this 24th day of

April, 1975, at 9:00 P.M.

Recorded in Book 75P No. 1 fol. 22 a
Toll Day Lien Record Book for Queen Anne's County
Charles M. Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until the date on which the requirements of subsection (f) have been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, the notice shall be filed in the office within the State (or the county, or governmental subdivision), as designated by laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to disclose by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(e) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 453

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore, Maryland

SERIAL NUMBER

75-S-332

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Rudolph M. & Baelah Green

RESIDENCE

Box 134

Chester, Maryland 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	7112	02-03-75	218-20-9118	2582.26
PLACE OF FILING Clerk of the Circuit Court for Queen Anne County Centreville, Maryland 21617				TOTAL \$ 2582.26

WITNESS my hand at Easton, Maryland, on this,the 22nd day of April, 19 75

SIGNATURE

Robert Thornton

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 453

UNITED STATES

v s .

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DISTRICT

Baltimore, Maryland

SERIAL NUMBER

75-S-332

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on April 24, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Rudolph M. & Buelah Green

RESIDENCE

**Box 134
Chester, Maryland 21619**

1981 MAY 27 AM 9:30
CLERK OF THE COURT
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	7112	02-03-75	218-20-9118	2582.26
PLACE OF FILING Clerk of the Circuit Court for Queen Anne County Cockeville Maryland 21619				TOTAL \$ 2582.26

WITNESS my hand at Baltimore, MD, on this,the 21st day of May, 19 81

SIGNATURE


Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

V.S.

NOTICE OF TAX LIEN

Filed this 15 day of

May 1975 at 9:30 a.m.

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until the date on which the requirements of subsection (b) are met.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien is filed in accordance with section 6321, such lien shall be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(i) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, the notice shall be filed in the office within the State (or the county or governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, the notice shall be filed in the office within the State (or the county or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to disclose by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 454

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore, Md.

SERIAL NUMBER

75-S-398

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

John S. & Virginia R. Robinson

RESIDENCE

Rt I Box 466
Stevensville, Md. 21666

RECEIVED FOR RECORD
RECORDED BY RECORDING OFFICE
1975 MAY 15 AM 9 24
FEDERAL
RECORD FOR
QUEEN ANNE'S CO., MD.
CHARLES W. CECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/72	12/16/74	215-16-2338	2,017.88
1040	12/31/73	11/18/74	"	110.73
PLACE OF FILING				
Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617				TOTAL \$ 2,128.61

WITNESS my hand at Easton, Maryland, on this,

the 14th day of May, 19 75

SIGNATURE

Richard P. Hubbard
Richard P. Hubbard

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 451

UNITED STATES

V S

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DEPARTMENT OF THE TREASURY — INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT

Baltimore, Md

q

SERIAL NUMBER

75-S-398

I hereby certify that as to the following-named taxpayer the requirements of section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on May 15th, 19 75 is hereby authorized to make notation on the books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

John S. & Virginia R. Robinson

RESIDENCE

Rt 1 Box 466

Stevensville, Maryland 21666

RECEIVED
CLERK, CIRCUIT COURT
1978 FEB 21 AM 9:47
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	12-06-74	215-16-2338	2,017.88
1040	12-31-73	11-08-74	215-16-2338	110.73
PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centerville, Maryland 21617				TOTAL \$2,128.61

WITNESS my hand at Baltimore, Maryland, on this,the 17th day of February, 19 78

SIGNATURE

TITLE

Chief, Special Procedures Staff

kmc

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

UNITED STATES

V.S.

Ricken Construction Co. Inc.

NOTICE OF TAX LIEN

Filed this 20th day of

May, 1975, at 9:00 A. m.

1 Recorded in Lien TSP No. 17422, a Fed Tax
Lien Record Book for Audubon County

Charles W. Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability, for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor until the time which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST: THOUGH NOTICE FILED.—Even though notice or imposed by section 6321 has been filed, such li not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place for Filing.—The notice referred to section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property one office within the State (or the county, governmental subdivision), as designated laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in office within the State (or the county, or other mental subdivision), as designated by the such State, in which the property subject to is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is within the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFLING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFLING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING N.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to vide by regulations the extent to which, and the conditions under which, information as to the amount of the standing obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 455

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore, Md.

SERIAL NUMBER

75-S-403

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Rieken Construction Co Inc.

RESIDENCE

121 E Water Street
Centreville, Md. 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/74	3/24/75	52-0987293	5,792.31
940	12/31/74	3/17/75	"	249.43
PLACE OF FILING				
Clerk of the Circuit Court Queen Anne County, Centreville, Md. 21617				TOTAL \$ 6,041.74

WITNESS my hand at Easton, Maryland, on this,the 19th day of May, 19 75

SIGNATURE

Richard P. Hubbard
Richard P. Hubbard

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

V.S.

*Reynolds
Building
Service, Inc.*

NOTICE OF TAX LIEN

Filed this 18th day of

June 1975, at 9:00 a.m.
& Original recorded in
TS # (folio 22) a Fed
Ex Gen Recd. PACo
Chas. H. Cecil
 Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property one office within the State (or the county, governmental subdivision), as designated by laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILEING PERIOD.—In the case of a notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 456

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore, Md.

SERIAL NUMBER

75-S-467

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Reynolds Building Service, Inc.

RESIDENCE

Queenstown, Md. 21658

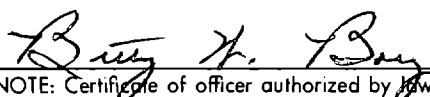
RECORDED FOR
QUEEN ANNE'S CO., MD.
CHARLES V. GECIL, CLERK

1975 JUN 19 AM 9:27

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	7212	05/31/73	52-0816300	10.05
941	7312	09/23/74	52-0816300	323.56
941	7409	04/02/75	52-0816300	536.32
940	7412	04/02/75	52-0816300	115.06
PLACE OF FILING				
Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617				TOTAL \$ 984.99

WITNESS my hand at Easton, Maryland 21601, on this,the 17th day of June, 19 75

SIGNATURE



TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office.

No. 457

UNITED STATES

VS.

*James E. &
Sairley M.
Ford*

NOTICE OF TAX LIEN

Filed this 18th day of

June, 1975, at 9:28 a.m.
*& recorded in the public
a Fed Tax Lien Record
for said county.*
Chas. K. Cecil
Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor in thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, in the office within the State (or the county, governmental subdivision), as designated by laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in the office within the State (or the county, or other mental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILEING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

C. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 457

300

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT
Baltimore, MarylandSERIAL NUMBER
75-8-466

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER
James E. & Shirley M. FordRESIDENCE
Rt 2 Box 788B Little Neck Rd
Stevensville, Maryland 21666RECORDED FOR
QUEEN ANNE'S CO., MD.
CHARLES W. CECIL, CLERK

1975 JUN 18 AM 9:28

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	05-27-74	219-54-4692	\$ 432.17
1040	12-31-74	05-26-75	219-54-4692	630.42
PLACE OF FILING Clerk of the Circuit Court for Queen Anne County Centreville, Maryland 21617				TOTAL \$ 1062.59

WITNESS my hand at Easton, Maryland, on this

the 17th day of June, 19 75

SIGNATURE
Robert A. Thornton
Robert A. ThorntonTITLE
Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART I-To be retained by recording office

No. 457

UNITED STATES

v. s.

James E. & Shirley M. Ford

RELEASE OF TAX LIEN

Filed this 21st day of

April, 19 77 1:23 p. M.,

and proper entry made in Fed Tax Lien

Record Book No. TSP #1, page 22

Charles W. Ford

Clerk (or Registrar).

FORM 668 (REV. 10-71)

White Plains, N.Y.

James E. Ford, Sr.

RP #, Box 788B

Stamford, Conn. 06906

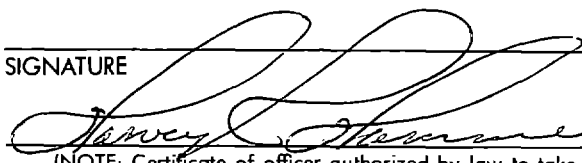
3.00 Pd.

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN			For Optional Use By Recording Office
DISTRICT Baltimore, Maryland	SERIAL NUMBER 75-5-466			
<p>I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>June 18</u>, 19<u>75</u>, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.</p>				
NAME OF TAXPAYER James E. & Shirley M. Ford				
RESIDENCE Rt 2 Box 788B Little Neck Rd Stevensville, Maryland 21666				
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040 1040	12-31-73 12-31-74	05-27-74 05-26-75	219-54-4692 219-54-4692	\$ 432.17 630.42
			APR 21-77 * 29744 *****3.00 APR 21-77 A 29744 *****3.00 RECORDED FOR RECORD 1977 APR 21 PM 1:23 RECORDED IN LIBER FOLIO QUEEN ANNE'S CO., MD. CHARLES W. CECIL, CLERK	
PLACE OF FILING Clerk of the Circuit Court for Queen Anne County Centreville, Maryland 21617				TOTAL \$ 1062.59

WITNESS my hand at Baltimore, Maryland, on this,

the 11th day of April, 19 77

SIGNATURE



TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

FORM 668 (REV. 10-71)

(2) **Bond Accepted.**—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore, Maryland

SERIAL NUMBER

75-S-465

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

William L. & Dawn Linder

RESIDENCE

Rt 1 Box 510

Grasonville, Maryland 21638

RECORDED FOR
QUEEN ANNE'S CO., MD.
CHARLES W. CECIL, CLERK

1975 JUN 18 AM 9:28

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	06-02-75	212-66-2163	1173.89
PLACE OF FILING Clerk of the Circuit Court for Queen Anne County Centreville, Maryland 21617				TOTAL \$ 1173.89

WITNESS my hand at Easton, Maryland, on this,the 17th day of June, 1975

SIGNATURE

Robert A. Thornton
Robert A. Thornton

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

No. 458

UNITED STATES

v s .

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

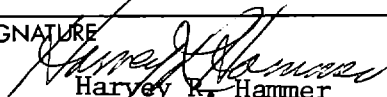
Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	For Optional Use By Recording Office
DISTRICT Baltimore, Maryland		SERIAL NUMBER 75-6-465
<p>I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>June 18,</u> 19<u>75</u>, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.</p>		
NAME OF TAXPAYER William L. & Dawn Linder		
RESIDENCE Rt 1 Box 510 Grasonville, Maryland 21638		

1981 JUL 16 AM 9:22
 QUEEN ANNE COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	06-02-75	212-66-2163	1173.89
PLACE OF FILING Clerk of the Circuit Court for Queen Anne County Centreville, Maryland 21617				TOTAL \$ 1173.89

WITNESS my hand at Baltimore, Maryland, on this,

the 14th day of July, 1981

SIGNATURE  Harvey R. Hammer	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

vs.

Melville L. Severe
Mel Severe
Contractor

NOTICE OF TAX LIEN

Filed this 18th day of

June, 1975, at *9:28 a.m.*
& recorded in 154-1-101-101
a Fed Tax Lien Record
for 22 County
Chas. St. Cecil
 Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until the date of filing of the notice of lien required by subsection (b) is filed in the State in which such residence is located.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien is filed in the State in which such residence is located, such lien shall be valid as against any person claiming an interest in the property after the date of filing of the notice of lien.

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, in the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated any office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(4) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to disclose by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 459

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS	For Optional Use By Recording Office
DISTRICT BALTIMORE, MARYLAND	SERIAL NUMBER 75-S-464	RECEIVED FOR RECORDING 1975 JUN 18 AM 9:28 QUEEN ANNE'S CO., MD. CHARLES W. CECIL, CLERK
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.		
NAME OF TAXPAYER Melville L. Sewell Mel Sewell Contractor		
RESIDENCE Box 108 Grasonville, Maryland 21638		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-73	09-13-74	52-0952584	\$ 1337.69
PLACE OF FILING Clerk of the Circuit Court for Queen Anne County Centreville, Maryland 21617				TOTAL \$ 1337.69

WITNESS my hand at Easton, Maryland, on this,

the 17th day of June, 19 75

SIGNATURE <i>Robert A. Thornton</i> Robert A. Thornton	TITLE Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office.

No. _____

UNITED STATES

vs.

Melville L. Sevell
Mel Sevell
Contractor

RELEASE OF TAX LIEN

Filed this 18th day of

June, 19 76 9:50 A.M.,

and proper entry made in Federal Tax

Lien Book No. TSP#1, page 22

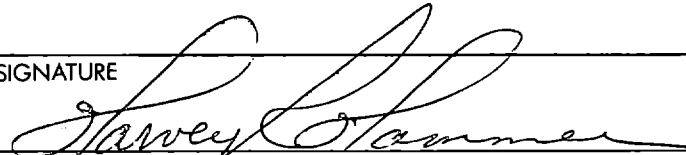
Charles W. Cecil
Clerk (or Registrar).

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	For Optional Use By Recording Office
DISTRICT BALTIMORE, MARYLAND		SERIAL NUMBER 75-8-464
<p>I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>June 18</u>, 19<u>75</u>, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.</p>		
NAME OF TAXPAYER Melville L. Sewall Mel Sewall Contractor		
RESIDENCE Box 108 Grasonville, Maryland 21638		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-73	09-13-74	52-0952584	\$ 1337.69
PLACE OF FILING Clerk of the Circuit Court for Queen Anne County Centreville, Maryland 21617				TOTAL \$ 1337.69

WITNESS my hand at Baltimore, Maryland, on this,

the 16th day of June, 1976

SIGNATURE 	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

*Harold I v
Patricia A.
Smith*

NOTICE OF TAX LIEN

Filed this 18th day of

June, 1975, at 9:28 A.M.
+ recorded in TSP#1 Vol 22
a Fed Tax Lien Record
for 2d County.
Chas. W. Coe
Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor unless the requirements of subsection (b) are met.

(b) PROTECTION FOR CERTAIN INTERESTS.—If notice of lien filed.—Even though notice of lien imposed by section 6321 has been filed, such lien shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(i) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, in the county, governmental subdivision, as designated by laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in the county, governmental subdivision, as designated by laws of such State, in which the property is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located; and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 460

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore, Maryland

SERIAL NUMBER

75-S-463

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Harold F & Patricia A Smith

RESIDENCE

Chester, Maryland 21619

1975 JUN 18 AM 9 28
QUEEN ANNE CO. CLERK
CHARLES W. CECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	05-20-74	215-44-6551	\$ 848.23
1040	12-31-74	05-26-75	215-44-6551	621.91
PLACE OF FILING Clerk of the Circuit Court for Queen Anne County Centreville, Maryland 21617				TOTAL \$ 1470.14

WITNESS my hand at Easton, Maryland, on thisthe 17th day of June, 19 75

SIGNATURE

Robert A. Thornton
Robert A. Thornton

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

No. 460

UNITED STATES

v's.

Harold F. Smith
Patricia A. Smith

RELEASE OF TAX LIEN

Filed this 11th day of

May, 19 76 11:30^A M.,

and proper entry made in TSP

Book No. 1, page 22
Federal Tax Lien record for
2.A. Co.
Charles W. Cecil
Clerk (or Registrar).

DISTRICT

Baltimore, Maryland

SERIAL NUMBER

75-8-463

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on June 18th, 19 75, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Harold F & Patricia A Smith

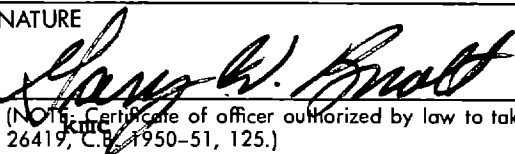
RESIDENCE

Chester, Maryland 21619

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040 1040	12-31-73 12-31-74	05-20-74 05-26-75	215-44-6551 215-44-6551	\$ 848.23 621.91
PLACE OF FILING Clerk of the Circuit Court for Queen Anne's County Centreville, Maryland 21617				TOTAL \$ 1470.14

WITNESS my hand at Baltimore, Maryland, on this,the 10th day of May, 19 76

SIGNATURE



Acting

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 461

UNITED STATES

V.S.

*Carl D.
Hubbard, Jr.*

NOTICE OF TAX LIEN

Filed this 2nd day of

July 1975 at m.
*Recorded in TSP 481, folios
a Federal Tax Lien Record
for 2a County.
Chas. H. Cecil*
Clerk (or Registrar).

FORM 668 (REV. 12-74)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITIES, MECHANIC'S LIENORS, AND LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(b) PROTECTION FOR CERTAIN EVEN THOUGH NOTICE FILED.—Even if a lien imposed by section 6321 has been filed, the lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, within the State (or the county or other governmental subdivision), as designated by the State, in which the property subject to the lien is situated; or

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place

at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(4) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

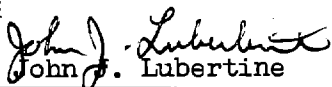
Lien # 461

Form 668 (REV. 12-74)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS	<i>For Optional Use By Recording Office</i>
DISTRICT <u>Baltimore</u>		
SERIAL NUMBER <u>75-B-16-453</u>		
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.		
NAME OF TAXPAYER <u>Earl R. Hubbard Jr.</u>		
RESIDENCE <u>4009 Frederick Avenue</u> <u>Baltimore, Maryland 21229</u>		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-75	06-09-75	52-0714428	4141.69
941	12-31-73	03-25-74	52-0714428	3885.86
941	06-30-73	09-24-73	52-0714428	3254.04
941	06-30-74	09-30-74	52-0714428	246.01
941	09-30-74	12-16-74	52-0714428	123.94
941	12-31-74	03-24-75	52-0714428	4010.57
PLACE OF FILING Clerk of the Circuit Court of Queen Annes County Centerville, Maryland				TOTAL \$ 15662.11

WITNESS my hand at Baltimore, Maryland, on this,

the 30th day of June, 1975

SIGNATURE  John J. Lubertine	TITLE Group Manager
---	------------------------

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No. 461

UNITED STATES

VS.

Earl R. Hubbard, Jr.

RELEASE OF TAX LIEN

Filed this 17th day of

February, 19 77 11:38 A M.,

and proper entry made in TSP#1

Book No. _____, page 22

Charles W. Cecil

Clerk (or Registrar).

3.00 due

- Form 668
(REV. 12-74)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT

SERIAL NUMBER

Baltimore

75-B-16-453

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on July 2, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Earl R. Hubbard Jr.

RESIDENCE

**4009 Frederick Avenue
Baltimore, Maryland 21229**

RECEIVED FOR RECORD
& RECORDED IN LIBER _____
FOLIO _____

1977 FEB 17 AM 11:38

RECORD FOR
QUEEN ANNE'S CO., MD.
CHARLES W. GECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-75	06-09-75	52-0714428	4141.69
941	12-31-73	03-25-74	52-0714428	3885.86
941	06-30-73	09-24-73	52-0714428	3254.04
941	06-30-74	09-30-74	52-0714428	246.01
941	09-30-74	12-16-74	52-0714428	123.94
941	12-31-74	03-24-75	52-0714428	4010.57
PLACE OF FILING Clerk of the Circuit Court of Queen Annes County Centerville, Maryland				TOTAL \$ 15662.11

WITNESS my hand at Baltimore, Maryland, on this,

the 16th day of February, 19 77

SIGNATURE

TITLE

Harvey Hammer

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 126419, C.B. 1950-1, 125.)

d18

UNITED STATES

V S.

Joan Richard
Thomas

NOTICE OF TAX LIEN

Filed this 3rd day of

July, 1975, at 9:00 A.M.
Recorded in 150-1-10115
at Fed. Tax Lien Office
County.
Chas. H. Cecil
Clerk (or Registrar).

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor of such State, in which the property subject to the lien is situated, if—
(1) the notice of lien has been filed by the Secretary or his delegate in the State in which such residence is located;
(2) the notice of lien is filed in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, within the State (or the county, or other subdivision), as designated by the laws of the State in which the property subject to the lien is situated, and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, within the State (or the county, or other subdivision), as designated by the laws of the State in which the property subject to the lien is situated, and

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more, prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 462

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT Baltimore, MarylandSERIAL NUMBER 76-S-32

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

John Richard Thomas

RESIDENCE

Grasonville, Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-69	05-20-74	52-0964936	407.58
941	06-30-69	05-20-74	52-0964936	1,908.80
941	09-30-69	05-20-74	52-0964936	2,804.17
941	12-31-69	05-20-74	52-0964936	1,046.02
941	03-31-70	02-11-74	52-0964936	527.09
941	06-30-70	02-11-74	52-0964936	1,237.98
941	09-30-70	02-11-74	52-0964936	2,024.90
941	03-31-71	02-11-74	52-0964936	92.00
941	06-30-71	02-11-74	52-0964936	237.34
941	09-30-71	02-11-74	52-0964936	405.40
941	12-31-71	02-11-74	52-0964936	122.42

PLACE OF FILING

Clerk of the Circuit Court
of Queen Anne's County
Centreville, Maryland

TOTAL \$ 10,813.70

WITNESS my hand at Salisbury Maryland on this,the 2nd day of July, 19 75

SIGNATURE

Jackson R. Lynn

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M.
26419, C.B. 1950-51, 125.)

No. _____

UNITED STATES

V S.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT **Baltimore, Maryland**SERIAL NUMBER **76-5-32**

I hereby certify that as to the following named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of Internal revenue tax lien was filed on **July 3rd**, 19 **75**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

John Richard Thomas

RESIDENCE

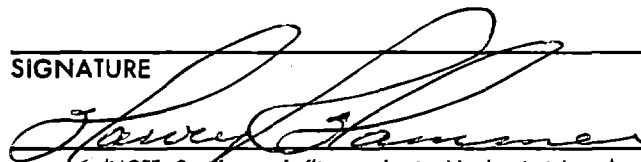
Grasonville, Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-69	05-20-74	52-0964936	407.58
941	06-30-69	05-20-74	52-0964936	1,908.80
941	09-30-69	05-20-74	52-0964936	2,804.17
941	12-31-69	05-20-74	52-0964936	1,846.02
941	03-31-70	02-11-74	52-0964936	527.09
941	06-30-70	02-11-74	52-0964936	1,237.98
941	09-30-70	02-11-74	52-0964936	2,024.90
941	03-31-71	02-11-74	52-0964936	92.00
941	06-30-71	02-11-74	52-0964936	237.34
941	09-30-71	02-11-74	52-0964936	405.40
941	12-31-71	02-11-74	52-0964936	122.42

PLACE OF FILING
Clerk of the Circuit Court
of Queen Anne's County
Centreville, Maryland

TOTAL \$ **10,813.70**WITNESS my hand at **Baltimore, Maryland** on this,the **11th** day of **October**, 19 **76**

SIGNATURE



TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

kmc

UNITED STATES

VS.

Melville S. Sewell
Sewell Sewell Contractor

NOTICE OF TAX LIEN

Filed this 21st day of

July, 1975, at 12:50 P. m.
& recorded in Tax Lien
a Fed Tax Lien Record for
aa County.

Cassat. Cecil

Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 valid as against any purchaser, holder of a mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (b) shall be valid as against any purchaser, holder of a mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (b) if the notice of lien is filed in the State in which such residence is located.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice of lien is filed in the State in which such residence is located, such notice shall be valid as against any purchaser, holder of a mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (b) if the notice of lien is filed in the State in which such residence is located.

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county or governmental subdivision), as designated by laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, within the State (or the county, or governmental subdivision), as designated by laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILEING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 463

DISTRICT

SERIAL NUMBER

Baltimore Maryland76 S 11

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Melville L Sewell
Mel Sewell Contractor

RESIDENCE

Box 108
Grasonville Maryland 21638

RECORDED FOR RECORD
QUEEN ANNE'S CO., MD.
CHARLES W. CECIL, CLERK

1975 JUL 21 PM 12:50

RECORDED FOR RECORD
7570

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-74	06-16-75	52-0952584	885.49
PLACE OF FILING Clerk of the Circuit Court Queen Kent Anne County Centerville Maryland 21617				TOTAL \$ 885.49

WITNESS my hand at Easton, Maryland, on this,the 10th day of July, 19 75

SIGNATURE

Joseph J. Marchioni
Joseph J Marchioni

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1-To be retained by recording office.

No. 463

UNITED STATES

vs.

Melville H. Sewell
Mel Sewell
Contractor

RELEASE OF TAX LIEN

Filed this 3rd day of

September, 1976 9:00 A.M.,

and proper entry made in _____

TSP Book No. 1, page 22
a Federal Tax Lien
Record for La's County.
Charles W. Cecil
Clerk (or Registrar).

Sub

Reference

to

Department of Treasury

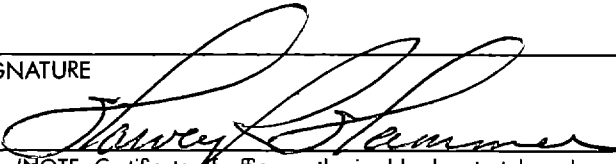
UNITED STATES DEPARTMENT OF JUSTICE

Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	For Optional Use By Recording Office
DISTRICT Baltimore Maryland	SERIAL NUMBER 76 S 11	
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on July 21st , 19 75 , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.		
NAME OF TAXPAYER Melville L Sewell Mal Sewell Contractor		
RESIDENCE Box 108 Grasonville Maryland 21638		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-74	06-16-75	52-0952584	885.49
PLACE OF FILING Clerk of the Circuit Court Queen KENT Anne County Centerville Maryland 21617				TOTAL \$ 885.49

WITNESS my hand at Baltimore, Maryland, on this,

the 2nd day of September, 1976

SIGNATURE 	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 464

UNITED STATES

VS.

NOTICE OF TAX LIEN

Filed this 21 st day of

July, 19 75, at 12:50 p.m.
+ recorded in TSP # 1 filed by
a Fed Tax Lien for Washington
County.

Charles E. Casie
Clerk (or Registrar).

FORM 668 (REV. 10-71)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. INVALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENHOLDERS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (f) of section 544 of the Internal Revenue Code of 1954, as amended, as if the lien were filed at the time the assessment is made.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice of the lien imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, in the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated any other office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located; and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(e) REFLING OF NOTICE.—For purpose of this section—
(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—
(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFLING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 464

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT

Baltimore, Maryland

SERIAL NUMBER

76-8-13

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Walter E Clough

RESIDENCE

Chester, Maryland 21619

1975 JUL 21 PM 12:50
RECORDED IN 76-8-13
FILED FOR
QUEEN ANNE CO., MD.
CHARLES W. CECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-67	08-19-74	52-0963617	50.54
941	12-31-68	08-19-74	52-0963617	158.98
941	12-31-69	08-19-74	52-0963617	1078.22
941	03-31-70	08-19-74	52-0963617	448.33
941	12-31-70	08-19-74	52-0963617	632.12
1040	12-31-69	07-03-72	218-09-6914	654.10
1040	12-31-70	07-03-72	218-09-6914	168.98
PLACE OF FILING				
Clerk of the Circuit Court of Queen Anne County Centreville, Maryland				TOTAL \$ 3191.27

WITNESS my hand at Easton, Maryland, on this,the 17th day of July, 1975

SIGNATURE

TITLE

*Joseph J. Marchionni**Revenue Officer*

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 464

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

FORM 668 (REV. 10-71)

#3 due


Form 668 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	For Optional Use By Recording Office
DISTRICT Baltimore, Maryland	SERIAL NUMBER 76-S-13	
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>July 21</u> , 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.		
NAME OF TAXPAYER Walter B. Glough		
RESIDENCE Chester, Maryland 21619		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-67	08-19-74	52-0963617	50.54
941	12-31-68	08-19-74	52-0963617	158.98
941	12-31-69	08-19-74	52-0963617	1072.22
941	03-31-70	08-19-74	52-0963617	448.33
941	12-31-70	08-19-74	52-0963617	632.12
1040	12-31-69	07-03-72	216-09-6914	654.10
1040	12-31-70	07-03-72	216-09-6914	168.98

PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Maryland	TOTAL \$ 3191.27
---	-------------------------

WITNESS my hand at Baltimore, Maryland, on this,

the 16th day of July, 19 79

SIGNATURE 	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

James M.
Burns

NOTICE OF TAX LIEN

Filed this 28th day of

July 1975 at 2:43 P.M.

Recorded in TSB No. 1, folio 2,
a Federal Tax Lien Record
for 2d's County.
Cassius C. Cecil
Clerk (or Registrar).

FORM 66B (REV. 1-70)

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor of the taxpayer if the requirements of subsection (b) are met.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(i) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (d)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 465

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore

SERIAL NUMBER

76 & 20

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

James W Burns

RESIDENCE

Grasonville Md 21638

RECEIVED FOR RECORD
1975 JUL 28 PM 2:43
QUEEN ANNE'S CO. MD.
CHARLES W. BECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040 1040	1973 1974	06-03-74 05-26-75	220-52-8231	1,347.61 413.60
PLACE OF FILING Clerk of the Circuit Court Queens Anne County Centreville Md				TOTAL \$ 1,761.21

WITNESS my hand at **Baltimore Maryland**, on this,the **28th** day of **July**, 19 **75**

SIGNATURE

TITLE

Joseph J. Marchioni
(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

Revenue Officer

No. 465

UNITED STATES

vs.

James W. Burns

RELEASE OF TAX LIEN

Filed this 26th day of

June, 1981 9:49 AM.,

and proper entry made in _____

TSP. Book No. 1, page 22

Margaret Lee Treabin

Clerk (or Registrar).

DISTRICT

Baltimore

SERIAL NUMBER

76 8 20

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on July 28, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

James W Burns

RESIDENCE

Grasonville Md 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040 1040	1973 1974	06-03-74 05-26-75	220-52-8231	1,347.61 413.60
PLACE OF FILING				
Clerk of the Circuit Court Queens Anne County Centreville Md 21617				
TOTAL				\$ 1,761.21

Baltimore, Maryland

WITNESS my hand at _____, on this,

the 22nd day of June, 19 81

SIGNATURE


Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

V.S.

*Kenneth P. &
Carmen
Morrey*

NOTICE OF TAX LIEN

Filed this 31st day of

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall

be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor until the date on which the requirements of subsection (b) are met.

(b) PROTECTION FOR CERTAIN INTERESTS.—THOUGH NOTICE FILED.—Even though notice of lien imposed by section 6321 has been filed, such lien shall not be valid—

(1) PLACE FOR FILING NOTICE FORM.—

(A) Place For Filing.—The notice referred to in section (e) shall be filed—

(i) Under State Laws.—

(i) Real Property.—In the case of real property, the notice shall be filed in the office within the State (or the county, governmental subdivision), as designated by laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, the notice shall be filed in the office within the State (or the county, or other governmental subdivision), as designated by laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFINING OF NOTICE.—For purpose of this section—
(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)), after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED. REFINING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide, by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

C. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 466

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

BAITMORE

SERIAL NUMBER

76-S-21

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

KENNETH P. & CARMEN HORNEY

RESIDENCE

**GENERAL DELIVERY
GRASONVILLE, MARYLAND 21638**

RECORDED FOR RECORD
QUEEN ANNES CO., MD.
CHARLES W. CECIL, CLERK

1975 JUL 31 AM 11:29

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	05-20-74	215-38-0875	\$410.23
PLACE OF FILING Clerk of the Court Queen Anne County, Maryland				TOTAL \$ 410.23

WITNESS my hand at EASTON, MARYLAND, on this,the 31 day of JULY, 1975

SIGNATURE

Philip G. Shaner
Philip G. Shaner

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 466

UNITED STATES

v. s.

*Kenneth P. & Carmen
Torrey*

RELEASE OF TAX LIEN

Filed this 6th day of
July, 1979 1:41 P. M.,
and proper entry made in TSP #1

Book No. #1, page 22


Marguerite W. Mankin
Clerk (or Registrar).

Form 668 (REV. 1-70)		DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN		For Optional Use By Recording Office	
DISTRICT BAITMORE		SERIAL NUMBER 76-5-21			
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>July 31</u> , 19 <u>75</u> , is hereby outhorized to make natotion on his books to show the release of said lien, insofor as the lien relotes to the following taxes.					
NAME OF TAXPAYER KENNETH P. & CARMEN HORNEY					
RESIDENCE GENERAL DELIVERY CRASONVILLE, MARYLAND 21638					

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	05-20-74	215-38-0875	\$410.23
PLACE OF FILING Clerk of the Court Queen Anne County, Maryland				TOTAL \$ 410.23

WITNESS my hond ot Baltimore, Maryland, on this,

the 2nd day of July, 19 79

SIGNATURE 	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

be

PART 3—To be used for recording purposes

No.

467

UNITED STATES

vs.

Sal Surasky
TA Surasky Coast Company

NOTICE OF TAX LIEN

Filed this 1st day ofAugust, 1975, at 9 A. m.

I recorded in Lien TSP #1 for 20, a Fed Tax
Lien Record Book for Deben Lewis Co
Charles H. Cecil
 Clerk (or Registrar).

Form 668-F (REV. 12-67)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASES, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENS, AND JUDGEMENT LIEN CREDITORS.—The lien in section 6321 shall not be valid as against any purchaser, holder of interest, mechanic's lienor, or judgment lien creditor until notice meets the requirements of subsection (f) has been filed by the S delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THO FILLED.—Even though notice of a lien imposed by section 6321 is such lien shall not be valid—

(c) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed under subsection (a), the S delegate is authorized to provide by rules or regulations the extent and the conditions under which, information as to the amount of obligation secured by the lien may be disclosed.

(f) PLACE FOR FILING NOTICE: FORM.—

(1) PLACE FOR FILING.—The notice referred to in subsection (f) shall be filed—

(A) UNDER STATE LAWS.—

(i) REAL PROPERTY.—In the case of real property within the State (or the county, or other government), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) PERSONAL PROPERTY.—In the case of personal property, whether tangible or intangible, in one office within the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) WITH CLERK OF DISTRICT COURT.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) WITH RECORDER OF DEEDS OF THE DISTRICT OF COLUMBIA.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) SITUS OF PROPERTY SUBJECT TO LIEN.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) REAL PROPERTY.—In the case of real property, at its physical location; or

(B) PERSONAL PROPERTY.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) FORM.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purposes of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.



Lien # 467

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE
NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT

Baltimore

SERIAL NO.

71-B-5-162

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Sol Surasky
T/A Surasky Coat Company

RESIDENCE

333 W. Baltimore Street
Baltimore, MD 21201TAX FORM NUMBER
(a)

941

PERIOD ENDED
(b)

09-30-69

ASSESSMENT DATE
(c)

12-25-70

IDENTIFYING NUMBER
(d)

52-0854412

UNPAID BALANCE
OF ASSESSMENT
(e)

8,351.23

RECEIVED

JUL 6 1975

PLACE OF FILING

Clerk of the Circuit Court of Queen Annes County
Centreville, Maryland

TOTAL

\$ 8,351.23

NOTICE OF FEDERAL TAX LIEN REFILING

IRS SERIAL NUMBER 75-B-16-41

RECORDER'S IDENTIFICATION NO.

NOTICE FILED WITH Clerk of the Circuit Court Queen Annes County

DATE

TAXPAYER'S ADDRESS

(If different than shown above)

SIGNATURE

John J. Lubertine
John J. Lubertine

TITLE Group Manager

WITNESS my hand at Baltimore, Maryland, on this,

the 1st day of February, 1971

SIGNATURE /s/ Doreoa Levitt

TITLE Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No. 467

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19__ M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

Form 668-F (REV. 12-67)	U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	For Optional Use By Recording Office
DISTRICT <u>Baltimore</u>	SERIAL NO. <u>71-25-102</u>	RECEIVED CLERK, CIRCUIT COURT 1982 NOV -8 AM 10:43 QUEEN ANNE'S COUNTY
I hereby certify that as to the following-named taxpayer, the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice <u>75</u> internal revenue tax lien was filed on <u>August 1</u> , 19 <u>82</u> , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.		
NAME OF TAXPAYER: <u>801 Surasky</u> <u>T/A Surasky Coat Company</u>		
RESIDENCE: <u>333 W. Baltimore Street</u> <u>Baltimore, MD 21201</u>		

TAX FORM NUMBER (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-69	12-25-70	52-0854412	8,351.23
PLACE OF FILING: <u>Clerk of the Circuit Court of Queen Annes County</u> <u>Centreville, Maryland</u>				TOTAL <u>8,351.23</u>

NOTICE OF FEDERAL TAX LIEN REFILE	
IRS SERIAL NUMBER <u>75-2-16-41</u>	RECORDER'S IDENTIFICATION NO. _____
NOTICE FILED WITH <u>Clerk of the Circuit Court Queen Annes County</u> DATE _____	
TAXPAYER'S ADDRESS _____ (If different than shown above)	
SIGNATURE _____	TITLE <u>Group Manager</u>

WITNESS my hand at Baltimore, MD, on this,

the 5 day of November, 1982

SIGNATURE Rose Tucker TITLE Acting Supervisor, P & I Unit

m.w.

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No. 468

UNITED STATES

VS.

Sal Surasky
Surasky Coat Company

NOTICE OF TAX LIEN

Filed this 1st day of

August, 1975, at 9 A. m.

Recorded in Lib. T.S.P. #1 p. 22, a Fed
Tax Lien Record Book for Queen Anne's Co.
Charles H. Cecil

Clerk (or Registrar).

Form 668-F (REV. 12-67)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASES, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGEMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereon meets the requirements of subsection (1) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOT FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—

(c) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

(1) PLACE FOR FILING NOTICE; FORM.—

(i) PLACE FOR FILING.—The notice referred to in subsection (1) shall be filed—

(A) UNDER STATE LAWS.—

(i) REAL PROPERTY.—In the case of real property, in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) PERSONAL PROPERTY.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) WITH CLERK OF DISTRICT COURT.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) WITH RECORDER OF DEEDS OF THE DISTRICT OF COLUMBIA.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) SITUS OF PROPERTY SUBJECT TO LIEN.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) REAL PROPERTY.—In the case of real property, at its physical location; or

(B) PERSONAL PROPERTY.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) FORM.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purposes of this section—

(1) GENERAL RULE.—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (1)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (1) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Lien # 468

Form 668-F
(REV. 12-67)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

For Optional Use By Recording Office

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

SERIAL NO.

Baltimore72-B-5-3

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Sol Surasky
Surasky Coat Company

RESIDENCE

409 W. Redwood Street
Baltimore, Maryland 21201

TAX FORM NUMBER (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3-31-70	6-26-70	52-0854412	5,073.41
PLACE OF FILING CLERK OF THE CIRCUIT COURT OF QUEEN ANNE COUNTY				TOTAL 5,073.41

NOTICE OF FEDERAL TAX LIEN REFILINGIRS SERIAL NUMBER 76-B-16-44 RECORDER'S IDENTIFICATION NO. _____NOTICE FILED WITH Clerk of the Circuit Court of Queen Anne DATE _____

TAXPAYER'S ADDRESS _____

SIGNATURE John J. Lubertine (If different than shown above) TITLE Group ManagerWITNESS my hand at Baltimore, Maryland, on this,the 1st day of July, 19 71SIGNATURE Constantine Avgerinos TITLE Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No. _____

UNITED STATES

v s .

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	For Optional Use By Recording Office <div style="text-align: center;"> BALTIMORE COUNTY 1980 FEB -6 AM 9:33 FTL 34 </div>
DISTRICT BALTIMORE	SERIAL NUMBER 72-8-5-3	
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>July 7</u> , 19 <u>71</u> , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.		
NAME OF TAXPAYER SOL SURASKY SURASKY COAT COMPANY		
RESIDENCE 409 W. REDWOOD STREET BALTIMORE, MARYLAND 21201		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3-31-70	6-26-70	52-0854412	5,073.41
PLACE OF FILING CLERK OF THE CIRCUIT COURT of QUEEN ANNE COUNTY <i>Centerville 21617</i>				TOTAL \$ 5,073.41

WITNESS my hand at Baltimore, Maryland, on this,

the 31st day of January, 19 80

SIGNATURE Harvey R. Hammer	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. _____

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ **day of**

_____, 19__ M.,

and proper entry made in _____

Book No. _____, **page** _____

Clerk (or Registrar).

Argosinos 15-22

Form 668-F (REV. 12-67)	U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	For Optional Use By Recording Office
DISTRICT <u>Baltimore</u>	SERIAL NO. <u>72-B-5-3</u>	CLERK OF THE CIRCUIT COURT OF QUEEN ANNE COUNTY 130 FEB -4 AM 9:33 FTL 488
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>August 1</u> , 19 <u>75</u> , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.		
NAME OF TAXPAYER <u>Sol Suresty</u> <u>Suresty Coat Company</u>		
RESIDENCE <u>409 E. Redwood Street</u> <u>Baltimore, Maryland 21201</u>		

TAX FORM NUMBER (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3-31-70	6-26-70	52-0854412	5,073.41
PLACE OF FILING <u>CLERK OF THE CIRCUIT COURT OF QUEEN ANNE COUNTY</u>				TOTAL <u>5,073.41</u>

NOTICE OF FEDERAL TAX LIEN REFILING	
IRS SERIAL NUMBER <u>76-B-16-24</u>	RECORDER'S IDENTIFICATION NO. _____
NOTICE FILED WITH <u>Clerk of the Circuit Court of Queen Anne</u>	DATE _____
TAXPAYER'S ADDRESS _____ (If different than shown above)	
SIGNATURE _____	TITLE <u>Group Manager</u>

WITNESS my hand at Baltimore, Maryland, on this,

the 31st day of January, 1980

SIGNATURE Harvey R. Hammer TITLE Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

UNITED STATES

V.S.

Kennard Franklin Massey

NOTICE OF TAX LIEN

Filed this 1st day ofAug., 19 75, at 11:17 A. m.*Recorded in Liber TSP #1 pt 25, a Fed
Tax Lien Record Book for Green Anne Co**Charles H. Cecil*

Clerk (or Registrar).

QUARTER MASTER'S OFFICE

FORM 668 (REV. 1-70)

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) of this section.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien is filed in accordance with subsection (f) of this section, the lien imposed by section 6321 shall be valid.

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, located within the State (or the county or governmental subdivision), as designated by laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, located within the State (or the county, or governmental subdivision), as designated by laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(f) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.




Lien # 469

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS	For Optional Use By Recording Office <div style="border: 1px solid black; padding: 5px; transform: rotate(-90deg); transform-origin: center;"> RECEIVED FOR RECORD QUEEN ANNE'S CO. MD. CHARLES W. CECIL, CLERK </div> <div style="text-align: center;"> 1975 AUG -1 AM 11:17 </div>
DISTRICT Baltimore Maryland		SERIAL NUMBER 76-S-22
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.		
NAME OF TAXPAYER Kennard Franklin Massey		
RESIDENCE Grasonville Md 21638		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-74	04-21-75	54-0883766	2,249.97 2,249.97
PLACE OF FILING Clerk of the Circuit Court Queen Anne County, Centreville Md 21617				TOTAL \$ 2,249.97

WITNESS my hand at Easton Maryland, on this,

the 1st day of August, 19 75

SIGNATURE  Joseph J Marchioni	TITLE Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 469

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this 22nd day of

December, 19 75 11:00AM.,

and proper entry made in TSP #1 fol 22
a Fed Tax Lien Record Book.

Book No. _____, page _____

Charles W. Cecil

Clerk (or Registrar).

Form 668 REV. 1-70j	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN			For Optional Use By Recording Office
DISTRICT Baltimore Maryland		SERIAL NUMBER 76-8-22		
<p>I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>August 1</u>, 19<u>75</u>, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.</p>				
NAME OF TAXPAYER Kennard Franklin Massey				
RESIDENCE Grasonville Md 21638				
KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-74	04-21-75	54-0883766	2,249.97 2,249.97
<p style="transform: rotate(-15deg);"> RECEIVED 11-12-75 DISTRICT DIRECTOR SPECIAL PROCEDURES REVENUE </p>				
PLACE OF FILING Clerk of the Circuit Court Queen Anne County, Centreville Md 21617				TOTAL \$ 2,249.97

WITNESS my hand at Baltimore, Maryland, on this,

the 19th day of December, 19 75

SIGNATURE

Henry Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Henry A. Rada Construction Company

NOTICE OF TAX LIEN

Filed this 7th day of

August, 1975, at 11:44 A.M.

Recorded in Lien TSP #1 folio 22, a Fed. Tax Lien Record Book for Queen Anne's County

Charles H. Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(e) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) of section 6321.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, located within the State (or the county, or other subdivision), as designated by the laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, located within the State (or the county, or other subdivision), as designated by the laws of such State, in which the property is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated any office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is within the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 470

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore

SERIAL NUMBER

76-S-24

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Henry A Rada Construction Company

RESIDENCE

P O Box 272 - Main Street
E Grasonville Md 21638RECORDED FOR RECORD
1975 AUG - 7 AM 11:14
QUEEN ANNE'S CO. MD.
CHARLES W. DECH. CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-74		52-0962353	1,892.94
941	12-31-74		"	1,487.32
940	12-31-74		"	70.51
PLACE OF FILING Clerk of the Circuit Court Queen Anne County - Centreville Md				TOTAL \$ 3,450.77

WITNESS my hand at Easton Maryland, on this,the 6th day of August, 19 75

SIGNATURE

Joseph J. Marchioni

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 470

UNITED STATES

VS.

Henry A. Rada Construction Company

RELEASE OF TAX LIEN

Filed this 11th day of

April, 19 77 10:05 PM.

and proper entry made in Ted Tax Lien

Record Book No. TSP#1, page 22

Charles W. Cecil

Clerk (or Registrar).

APR 11 1977

RECEIVED
TAX LIEN
OFFICE
APR 11 1977

OFFICE OF THE CLERK OF SUPERIOR COURT

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN			For Optional Use By Recording Office
DISTRICT Baltimore		SERIAL NUMBER 76-S-24		
<p>I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>August 7</u>, 19<u>75</u>, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.</p>				
NAME OF TAXPAYER Henry A Rada Construction Company				
RESIDENCE P O Box 272 - Main Street E Grasonville Md 21638				
KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941 941 940	09-30-74 12-31-74 12-31-74		52-0962353 " "	1,892.94 1,487.32 70.51
<p>RECEIVED FOR RECORD & RECORDED IN LIBRARY NO. _____ FOLIO _____</p> <p>1977 APR 11 AM 10:05</p> <p>RECORD FOR QUEEN ANNE'S CO., MD. CHARLES W. DECH. CLERK</p>				
PLACE OF FILING Clerk of the Circuit Court Queen Anne County - Centreville Md				TOTAL \$ 3,450.77

WITNESS my hand at Baltimore, Maryland, on this,

the 8th day of April, 1977

SIGNATURE 	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

Int

PART 3—To be used for recording purposes

UNITED STATES

VS.

*William L. &
Joan E. Collier*

NOTICE OF TAX LIEN

Filed this 13th day ofAugust, 1975, at 4:22 P. m.

*Recorded in Liber T.S.P. No. 1 fol. 22, a Fed
Tax Lien Record Book for Loudoun County*

Charles H. Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or essestible penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (b) if such notice of lien is filed in accordance with subsection (f) after the expiration of such refiling period.

(b) PROTECTION FOR CERTAIN INTENTIONS.—Even though no notice of lien is filed, the lien imposed by section 6321 shall be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in subsection (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, the notice shall be filed in the office within the State (or the county or governmental subdivision), as designated by the laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, the notice shall be filed in the office within the State (or the county or governmental subdivision), as designated by the laws of such State, in which the property is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFLING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFLING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 471

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT BALTIMORE, MARYLAND	SERIAL NUMBER 76 - S - 83
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.	
NAME OF TAXPAYER WILLIAM L. & JOAN E. COLLIER	
RESIDENCE BOX 153 QUEENSTOWN, MARYLAND 21658	


RECORD FOR
QUEEN ANNE'S CO., MD.
CHARLES W. CECIL, CLERK

1975 AUG 13 PM 4:22

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	05-19-75	214-36-7359	\$ 391.88
PLACE OF FILING Clerk of the Circuit Court, Queen Anne County Centerville, Maryland				TOTAL \$ 391.88

WITNESS my hand at EASTON, MARYLAND, on this,the 11 day of AUGUST, 19 75

SIGNATURE


Philip G. Shaner

TITLE

REVENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 471

UNITED STATES

vis.

RELEASE OF TAX LIEN

Filed this 1st day of
July, 1981 9:09 A. M.,
and proper entry made in TSP.
Book No. 4, page 22

Clerk (or Registrar).

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT

BALTIMORE, MARYLAND

SERIAL NUMBER

76 - S - 83

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on August 13, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

WILLIAM L. & JOAN E. COLLIER

RESIDENCE

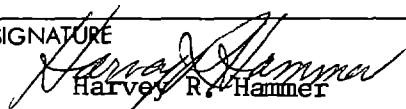
BOX 153**QUEENSTOWN, MARYLAND 21658**

CLERK OF THE CIRCUIT COURT
QUEEN ANNE'S COUNTY
1981 JUL -1 AM 9:09

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	05-19-75	214-36-7359	\$ 391.88
PLACE OF FILING Clerk of the Circuit Court, Queen Anne County Centerville, Maryland 21617				TOTAL \$ 391.88

WITNESS my hand at Baltimore, Maryland, on this,the 26th day of June, 19 81

SIGNATURE


Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Kennard Franklin Massey

NOTICE OF TAX LIEN

Filed this 14th day of

Aug, 1975, at 1:29 P. m.

I recorded in Liber T.S.P. No. 17622 a Fed
Tax Lien Record Book for Lepienhenns Co.

Charles H. Gail

Clerk (or Registrar).

CHARTERED NOTARY PUBLIC

FORM 668 (REV. 1-70)

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS,

MECHANIC'S LIENORS, AND JUDGMENT CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—NOTICE FILED.—Even though no notice of lien imposed by section 6321 has been filed, the lien shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(1) Place for Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property located within the State (or the county or governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and—

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, located within the State (or the county, or governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFINING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refined in the manner prescribed in paragraph (2) during the required refining period, such notice of lien shall be treated as, filed on the date on which it is filed (in accordance with subsection (f)), after the expiration of such refining period.

(2) PLACE FOR FILING.—A notice of lien refined during the required refining period shall be effective only—

(A) if such notice of lien is refined in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refining of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFINING PERIOD.—In the case of any notice of lien, the term "required refining period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refining period for such notice of lien.

(4) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may, issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 472

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore Maryland

SERIAL NUMBER

76-8-84

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Kennard Franklin Massey

RESIDENCE

Grasonville Md 21638

RECEIVED FOR RECORD
QUEEN ANNE'S CO. MD.
CHARLES W. CECIL, CLERK

1975 AUG 14 PM 1:29

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-75	07-28-75	54-0883766	3,088.57
PLACE OF FILING Clerk of the Circuit Court Queen Anne County, Centreville Md 21617				TOTAL \$ 3,088.57

WITNESS my hand at Easton Md, on this,the 14th day of August, 19 75

SIGNATURE

TITLE

Joseph J. Marchionni

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 472

UNITED STATES

'v's .

RELEASE OF TAX LIEN

Filed this 9th day of Feb, 1982 9:07 A.M.

and proper entry made in _____

_____ **Book No.** _____, **page** _____

Clerk (or Registrar).


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Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	For Optional Use By Recording Office
DISTRICT Baltimore Maryland	SERIAL NUMBER 76-S-84	
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>August 14</u> , 19 <u>75</u> , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.		
NAME OF TAXPAYER Kennard Franklin Massey		
RESIDENCE Grasonville Md 21638		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	03-31-75	07-28-75	54-0883766	3,088.57
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> RECEIVED FEB 18 1975 DISTRICT DIRECTOR OF INTERNAL REVENUE SPECIAL PROCEDURE BALTIMORE </div>				TOTAL \$ 3,088.57
PLACE OF FILING Clerk of the Circuit Court Queen Anne County, Centreville Md 21617				

WITNESS my hand at Baltimore, MD, on this,

the 4 day of February, 1982

SIGNATURE  Harvey R. Hammer	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Holton & Anna Stiles
High American Service Station

NOTICE OF TAX LIEN

Filed this 21st day ofAugust, 1975, at 9:00 A. m.

Recorded in Lien TSPH1 folio 22, a Fed
Tax Lien Record Book for Green Harris County

Charles H. Cecil

Clerk (or Registrar).

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person, liable to pay any tax neglects or refuses to pay, the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, the lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (e) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property situated within the State (or the county, or governmental subdivision), as designated by the laws of the State, in which the property subject to the lien is situated, and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in which the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated, and

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place

at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required-refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILEING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i)(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 473

Form 668 (REV. 12-74)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS	<i>For Optional Use By Recording Office</i>
DISTRICT Baltimore	SERIAL NUMBER 76-0-205	
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.		
NAME OF TAXPAYER Wilson & Irma States Wye American Service Station		
RESIDENCE P.O. Box 331 Queen Ann, Maryland 21657		

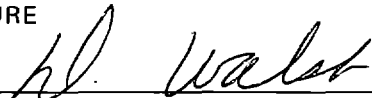
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
720	12-31-72	03-19-73	52-0948623	474.70
720	03-31-73	06-18-73	52-0948623	332.92
720	06-30-73	09-02-74	52-0948623	440.47

PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Maryland	TOTAL \$ 1,248.09
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BMF 7523 jd

WITNESS my hand at Baltimore, Maryland, on this,

the 13th day of July, 19 75

SIGNATURE 	TITLE Chief, Office Branch
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No. 473

UNITED STATES

VS.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

200411A

1001 701 -1 11-10-02

FORM 668 (REV. 12-74)

CPER

11-10-02

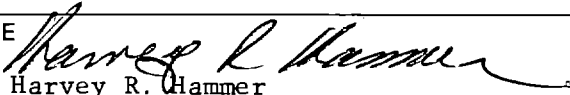
Form 668 (REV. 12-74)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	<i>For Optional Use By Recording Office</i>
DISTRICT Baltimore		SERIAL NUMBER 76-0-205
<p>I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>August 21</u>, 19<u>75</u>, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.</p>		
NAME OF TAXPAYER Wilson & Irma States Nyc American Service Station		
RESIDENCE P.O. Box 331 Queen Ann, Maryland 21657		

RECEIVED
CLERK, CIRCUIT COURT
1981 JAN -7 AM 10:05
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
720	12-31-72	03-17-73	52-0948623	1,714.70
720	03-31-73	06-18-73	52-0948623	332.92
720	06-30-73	09-02-74	52-0948623	440.17
PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Maryland				TOTAL \$ 1,248.09

WITNESS my hand at Baltimore, Maryland, on this,

the 31 day of December, 19 80

SIGNATURE  Harvey R. Hammer	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No.

#74

UNITED STATES

V.S.

William F. Ewing

NOTICE OF TAX LIEN

Filed this 25th day of

August, 19 75, at 9:00 A. M.

I recorded in Lien TSP#1 fol 22, a Fed Tax
Lien Record Book for Greenbrier County

Charles N. Cecil

Clerk (or Registrar).

FORM 668 (REV. 12-74)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(b) PROTECTION FOR CERTAIN IN-DEBTORS.—Even though notice of a lien imposed by section 6321 has been filed, the lien shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, in the State (or the county, or other governmental subdivision), as designated by the laws of the State, in which the property subject to the lien is situated—

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated—

(B) With Clerk Of District Court.—In the case of real property, whether tangible or intangible, in the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated—

(C) With Recorder Of Deeds Of The District Of Columbia.—In the case of real property, whether tangible or intangible, in the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place

at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i)(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 474

Form 668 (REV. 12-74)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS	<i>For Optional Use By Recording Office</i>
DISTRICT	SERIAL NUMBER	
Baltimore	76-0-236	
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.		
NAME OF TAXPAYER		
William F. Ewing		
RESIDENCE		
Chester, Maryland 21619		

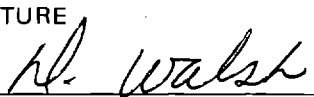
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	05-05-75	218-50-1097	\$735.87

PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Maryland 21617	TOTAL \$ 735.87
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IMF 7531 bw

WITNESS my hand at Baltimore, Maryland, on this,

the 20th day of August, 19 75

SIGNATURE 	TITLE Chief, Office Branch
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No. 474

UNITED STATES

VS.

RELEASE OF TAX LIEN

Filed this 24th day of
October, 19 79 - 9:50 A.M.,
and proper entry made in TSP# 1/John 22-

Book No. _____, page _____

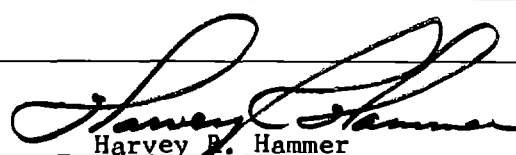
Marguerite M. Rankin
Clerk (or Registrar).

Form 668 (REV. 12-74)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	<i>For Optional Use By Recording Office</i>
DISTRICT Baltimore	SERIAL NUMBER 76-0-236	OCT 24 1979 10 9 50 QUEEN ANNE'S COUNTY
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>August 25</u> , 19 <u>75</u> , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.		
NAME OF TAXPAYER William F. Ewing		
RESIDENCE Chester, Maryland 21619		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	05-05-75	218-50-1097	\$735.87
PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Maryland 21617				TOTAL \$ 735.87

WITNESS my hand at Baltimore, Maryland, on this,

the 23rd day of October, 19 79

SIGNATURE  Harvey E. Hammer	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

cac

No.

475

UNITED STATES

V.S.

Virginia M. Bailey

NOTICE OF TAX LIEN

Filed this 27th day of

August, 1975, at 9:00 A.M.

Recorded in Liber TSP #184122 & Fed
Tax Lien Record Book for Lee County
Charles H. Cecil

Clerk (or Registrar).

FORM 668 (REV. 12-74)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND LIEN CREDITORS.—The lien imposed by shall not be valid as against any purchaser, security interest, mechanic's lienor, or judgment creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(b) PROTECTION FOR CERTAIN EVEN THOUGH NOTICE FILED.—Even if a lien imposed by section 6321 has been filed, the lien shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place

at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)), after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILEING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i)(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(e) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 475

PART I - to be retained by recording office

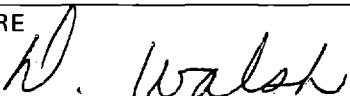
Form 668 (REV. 12-74)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS		<i>For Optional Use By Recording Office</i>
DISTRICT <u>Baltimore</u>	SERIAL NUMBER <u>76-0-247</u>		
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.			
NAME OF TAXPAYER <u>Virginia M. Railey</u>			
RESIDENCE <u>105 Jones Street</u> <u>Centreville, Maryland 21617</u>			

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	220-26-9001	98.90
1040	12-31-74	05-12-75	220-26-9001	310.32
PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Maryland 21617				TOTAL \$ 409.22

53'd bw

WITNESS my hand at Baltimore, Maryland, on this,

the 25th day of August, 1975

SIGNATURE 	TITLE <u>Chief, Office Branch</u>
--	--------------------------------------

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No. 475

UNITED STATES

VS.

*Virginia M
Bailey*

RELEASE OF TAX LIEN

Filed this 6th day of

January, 19 76 9:52 A.M.

and proper entry made in _____

TSA Book No. 1, page 22
a Federal Tax Lien
Record for 2a County
Charles R. Bailey
Clerk (or Registrar).

~~3~~
3.00

Form 668* (REV. 12-74)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	For Optional Use By Recording Office
DISTRICT Baltimore	SERIAL NUMBER 76-0-247	RECEIVED FOR RECORD RECORDED IN LIBER 752 FILED 2-2-76 1976 JAN -6 AM 9:52 <i>Michael</i> QUEEN ANNE'S CO., MD CHARLES W. CECIL, CLERK
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on August , 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.		
NAME OF TAXPAYER Virginia M. Bailey		
RESIDENCE 105 Jones Street Centreville, Maryland 21617		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	220-26-9001	98.90
1040	12-31-74	05-12-75	220-26-9001	310.32
PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Maryland 21617				TOTAL \$ 409.22

WITNESS my hand at Baltimore, Maryland, on this,

the 5th day of January, 1976

SIGNATURE 	TITLE Chief, Special Procedures Staff
---------------	---

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

UNITED STATES

VS.

*Henry J. &
Mary K.
Richard*

NOTICE OF TAX LIEN

Filed this 4th day of

Sept, 1975, at 12:19pm.

*recorded in 157-201
folio 22, a Fed. Tax
Lien Record for 24th
Circuit Court*

Clerk (or Registrar).

CHIEF CLERK OF COURT

FORM 66B (REV. 1-70)

112 226 - 0 1113 12

RECORDED
INDEXED
FEB 10 1976
FBI - DISTRICT OF COLUMBIA

8
0.00

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(e) PURCHASERS, HOLDERS OF SECURITY INTERESTS, AND JUDGMENT LIEN HOLDERS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until the date on which the requirements of subsection (b) have been met by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—THOUGH NOTICE FILED.—Even though notice of lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (e) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, in the office within the State (or the county, governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poretion or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is within the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 476

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

BALTIMORE

SERIAL NUMBER

76 - S - 97

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

HENRY T. & MARY K. NEEHAUS

RESIDENCE

BOX 67
SUDLERSVILLE, MARYLAND 21668

RECEIVED FOR RECORD
& RECORDED IN LIBER 216
1975 SEP -4 PM 12:19
FOLIO 222
RECORD FOR
QUEEN ANNES CO. MD.
CHARLES W. CECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	05-26-75	220-52-0165	\$1,264.67
PLACE OF FILING Clerk of the Court, Queen Anne County Centerville, Maryland				TOTAL \$ 1,264.67

WITNESS my hand at EASTON, MARYLAND, on this,the 3rd day of SEPT., 19 75

SIGNATURE

Philip G. Shaner

TITLE

REVENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 476

UNITED STATES

v.s.

RELEASE OF TAX LIEN

Filed this 14th day of

October, 19 75 11:49AM.,

and proper entry made in TSP 741

Book No. _____, page 22

Charles W. Cecil

Clerk (or Registrar).

RECORDED FOR
QUEEN ANNE'S CO., MD.
ORDINATE W. CECIL, CLERK

1975 OCT 14 AM 11:49

RECORDED FOR
& INDEXED IN LIEBOWITZ

DISTRICT

BAITIMORE

SERIAL NUMBER

76 - S - 97

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on September 4th, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

HENRY T. & MARY K. NIEHAUS

RESIDENCE

**BOX 67
SUDLERVILLE, MARYLAND 21668**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	05-26-75	220-52-0165	\$1,264.67
PLACE OF FILING Clerk of the Court, Queen Anne County Centerville, Maryland				TOTAL \$ 1,264.67

WITNESS my hand at Baltimore, Maryland, on this,the 10th day of October, 1975

SIGNATURE

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

James Watkins

NOTICE OF TAX LIEN

Filed this 4 day of

Sept, 19 75, at 12:19 a.m.

Recorded in TSP No 1, Falls #22,
a Fed. Tax Record for D.A.'s, Co

Chas. H. Cecil

Clerk (or Registrar).

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor until the date of a refiling of notice of lien under subsection (f) after the expiration of such refiling period.

(b) PROTECTION FOR CERTAIN INTERESTS THROUGH NOTICE FILED.—Even though notice of imposed by section 6321 has been filed, such li not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real pro one office within the State (or the county, governmental subdivision), as designated laws of such State, in which the property si the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in fice within the State (or the county, or other mental subdivision), as designated by the such State, in which the property subject to is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REILING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING N.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the standing obligation secured by the lien may be disclosed.

C. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 477

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

BALTIMORE

SERIAL NUMBER

76 - S - 98

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

JAMES WATKINS

RESIDENCE

BOX 740
Chester, Maryland 21619

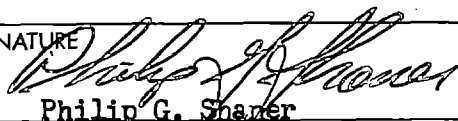
RECEIVED FOR RECORD
& RETURNED TO
RECORD FOR
QUEEN ANNE'S CO., MD.
CHARLES W. CECIL, CLERK

1975 SEP -4 PM 12:19

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	05-25-75	214-34-8869	\$79.47
PLACE OF FILING				
Clerk of the Court, Queen Anne County Centerville, Maryland				TOTAL \$ 79.47

WITNESS my hand at EASTON, MARYLAND, an this,the 3rd day of SEPT., 1975

SIGNATURE



Philip G. Shaner

TITLE

REVENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART I—To be retained by recording office.

No. 477

UNITED STATES

v s .

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

Form 648 (REV. 10-71)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN			For Optional Use By Recording Office
DISTRICT BALTIMORE		SERIAL NUMBER 76 - S - 98		RECORDED JUL 24 AM 10:14 QUEEN ANNE COUNTY
<p>I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>September 4</u>, 19<u>75</u>, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.</p>				
NAME OF TAXPAYER JAMES WATKINS				
RESIDENCE BOX 740 Chester, Maryland 21619				
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	05-25-75	214-34-8869	\$79.47
PLACE OF FILING Clerk of the Court, Queen Anne County Centerville, Maryland				TOTAL \$ 79.47

WITNESS my hand at Baltimore, MD, on this,

the 22nd day of July, 19 81

SIGNATURE  Harvey R. Hammer	TITLE Chief, Special Procedures Staff
--	--

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

No.

478

UNITED STATES

VS.

Sharon D. Freeman

NOTICE OF TAX LIEN

Filed this 10th day ofSept 1975, at 3:41 p.m.
recorded in TSP Vol 22
a Fed. Tax record for QIA SC.

Clerk (or Registrar).

FORM 66B (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE.—FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(A) Real Property.—In the case of real property situated within the State (or the county or governmental subdivision), as designated by the laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, situated within the State (or the county, or governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place in which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 478

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

BALTIMORE

SERIAL NUMBER

76 - S - 133

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

SHARON D. FREEMAN

RESIDENCE

GENERAL DELIVERY
GRASONVILLE, MARYLAND 21638RECORDED FOR
GREEN ANNE'S CO. MD.
CHARLES W. CECIL, CLERK

SEP 10 PM 3:41

RECEIVED FOR RECORD
& INDEXED IN 1975
SEP 10 1975

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	07-08-74	102-46-2277	\$248.04
1040	12-31-73	05-05-75	102-46-2277	288.34
PLACE OF FILING				
CLERK OF THE COURT, QUEEN ANNE COUNTY CENTERVILLE, MARYLAND				TOTAL \$ 536.68

WITNESS my hand at EASTON, MARYLAND, on this,the 10th day of SEPTEMBER, 19 75

SIGNATURE

Philip G. Shaner

TITLE

REVENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 478

UNITED STATES

vs.

Sharon D. Freeman

RELEASE OF TAX LIEN

Filed this 26th day of
June, 1981 9:49 A M.,

and proper entry made in
TSP Book No. #1, page 22


Marguerite L. [Signature]
Clerk (or Registrar).

Form 566 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	For Optional Use By Recording Office
DISTRICT BALTIMORE	SERIAL NUMBER 76 - S - 133	
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>September 10,</u> 19 <u>95</u> , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.		
NAME OF TAXPAYER SHARON D. FREEMAN		
RESIDENCE GENERAL DELIVERY CRASONVILLE, MARYLAND 21638		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	07-08-74	102-46-2277	\$248.04
1040	12-31-73	05-05-75	102-46-2277	298.34
				CLERK OF THE COURT 1981 JUN 26 AM 8:49 QUEEN ANNE'S COUNTY
PLACE OF FILING CLERK OF THE COURT, QUEEN ANNE COUNTY CENTERVILLE, MARYLAND				TOTAL \$ 536.68

WITNESS my hand at Baltimore, Maryland, on this,

the 23rd day of June, 1981

SIGNATURE  Harvey R. Hammer	TITLE Chief, Special Procedures Staff
--	--

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

V.S.

William J. Watkins

NOTICE OF TAX LIEN

Filed this 10th day ofSept. 19 75, at 3:41 p.m.
recorded in T.S.P. No. 1 Folio 22
a tax record for O.A.'s Co.

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENORS.—The lien imposed by section 6321 shall be

valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor to the extent that such person meets the requirements of subsection (b) of this section.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(A) Real Property.—In the case of real property situated within the State (or the county or governmental subdivision), as designated by the laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, situated within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILEING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 479

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

BALTIMORE

SERIAL NUMBER

76 - S - 103

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

WILLIAM J. WATKINS

RESIDENCE

GRASONVILLE, MARYLAND 21638

RECEIVED FOR RECORD
& RETURN TO FILE
100-224-
1975 SEP 10 PM 3:41
RECORD FOR
QUEEN ANNE'S CO. MD
CHARLES W. GEORGE, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	05-20-74	220-26-3979	\$272.73
1040	12-31-74	06-02-75	220-26-3979	35.20
PLACE OF FILING Clerk of the Court, Queen Anne County Centerville, Maryland				TOTAL \$ 307.93

WITNESS my hand at EASTON, MARYLAND, on this,the 10th day of SEPTEMBER, 19 75

SIGNATURE

Philip B. Shiner

TITLE

REVENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

7
No.

479

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of _____

_____, 19____ M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

DISTRICT

BALTIMORE

SERIAL NUMBER

76 - S - 103

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on September 10, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

WILLIAM J. WATKINS

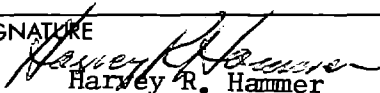
RESIDENCE

GRASONVILLE, MARYLAND 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	05-20-74	220-26-3979	\$272.73
1040	12-31-74	06-02-75	220-26-3979	35.20
PLACE OF FILING Clerk of the Court, Queen Anne County Centerville, Maryland				TOTAL \$ 307.93

WITNESS my hand at Baltimore, Maryland, on this,the 20th day of July, 19 81

SIGNATURE


Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

*Charles R. Hubbard, Jr.**Nudge A. Hubbard*

NOTICE OF TAX LIEN

Filed this 11 ⁴⁰ day of*September, 19* at *9:43 a.m.*
Recorded in Tax No. 1, Volume 1
a Federal Tax Lien Record
*for D.C. County.**Charles R. Hubbard, Jr.*
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor of the taxpayer, if the requirements of subsection (b) are met.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice of such lien has been filed, such lien shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(A) Real Property.—In the case of real property, whether tangible or intangible, in the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is located without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFINING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFINING PERIOD.—In the case of a notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 480

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore, Md.

SERIAL NUMBER

76-S-105

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Earle R. Jr. & Madge A. Hubbard

RESIDENCE

RFD # 1 Box 400B
Chester, Md. 21619

RECEIVED FOR RECORD
& RECORDED IN LIEN
1975 SEP 11 AM 9:43
RECORD FOR
QUEEN ANNE'S CO. MD.
CHARLES W. CECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/73	8/26/74	214-26-0484	3,103.36
PLACE OF FILING Clerk of the Circuit Court Queen Anne County, Centreville, Md.				TOTAL \$ 3,103.36

WITNESS my hand at Easton, Maryland, on this,the 10th day of September, 19 75

SIGNATURE

Richard P. Hubbard
Richard P. Hubbard

19-16

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 480

UNITED STATES

VS.

Earle R. Hubbard Jr.

Madge A. Hubbard

RELEASE OF TAX LIEN

Filed this 19th day of

December, 1977 A. M.,

and proper entry made in Federal Tax Lien Record

TSP Book No. 1, page 22

Charles W. Cecil

Clerk (or Registrar).

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN			For Optional Use By Recording Office
DISTRICT Baltimore, Md.	SERIAL NUMBER 76-3-105			RECEIVED CLERK, CIRCUIT COURT 1977 DEC 19 AM 10:41 QUEEN ANNE'S COUNTY
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on March 8th , 19 76 , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.				
NAME OF TAXPAYER Harle R. Jr. & Madge A. Hubbard				
RESIDENCE RFD # 1 Box 400B Chester, Md. 21619				
KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/73	8/26/74	214-26-0484	3,103.36
PLACE OF FILING Clerk of the Circuit Court Queen Anne County, Centreville, Md.				TOTAL \$ 3,103.36

WITNESS my hand at Baltimore, Maryland, on this,

the 16th day of December, 19 77

SIGNATURE

TITLE

Chief, Special Procedures Staff

NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 481

UNITED STATES

V.S.

Henry A. Rada Construction Co.

NOTICE OF TAX LIEN

Filed this 9th day of

October, 1975, at 9:47 a.m.

recorded in I.S.P. No 1 folio 22 a
Federal Tax Lien Record for Queen Anne's
County. Charles W. Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLOERS OF SECURITY INTERESTS, MECHANIC'S LIENDRS, AND JUOGMENT LI ITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor to the extent that such person acquires the property after the date on which the requirements of subsection (b) have been met.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice of the lien imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, the notice shall be filed in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, the notice shall be filed in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is within the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 481

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS	For Optional Use By Recording Office
DISTRICT Baltimore, Md.	SERIAL NUMBER 76-S-149	<div style="writing-mode: vertical-rl; transform: rotate(180deg);"> RECEIVED FOR RETURN & RECORDED BY CLERK 1975 OCT -9 AM 9-47 QUEEN ANNE'S CO. MD. CLERK'S W. CECIL CLARK </div>
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.		
NAME OF TAXPAYER Henry A. Rada Construction Co.		
RESIDENCE P.O. Box 73 Grasonville, Md. 21638		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/74	9-08-75	52-0962353	1,817.73
941	3/31/75	9-15-75	"	1,218.35
941	6/30/75	9-15-75	"	76.41
PLACE OF FILING Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617				TOTAL \$ 3,112.49

WITNESS my hand at Easton, Maryland, on this,

the 8th day of October, 19 75

SIGNATURE <i>Richard P. Hubbard</i> Richard P. Hubbard	TITLE Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 481

UNITED STATES

v s .

RELEASE OF TAX LIEN

Filed this 4th day of
Feb, 1982. 9:40 A M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	For Optional Use By Recording Office
DISTRICT <u>Baltimore, Md.</u>		<div style="font-size: 2em; margin: 20px;">481</div>
SERIAL NUMBER <u>76-S-149</u>		
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>October 9</u> , 19 <u>75</u> , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.		
NAME OF TAXPAYER <u>Henry A. Lada Construction Co.</u>		
RESIDENCE <u>P.O. Box 73</u> <u>Grasonville, Md. 21638</u>		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/74	9-08-75	52-0962353	1,617.73
941	3/31/75	9-15-75	"	1,218.35
941	6/30/75	9-15-75	"	76.41
PLACE OF FILING				
<u>Clerk of the Circuit Court,</u> <u>Queen Anne County, Centerville, MD, 21617</u>				TOTAL \$ 3,112.49

WITNESS my hand at Baltimore, Maryland, on this,

the 3 day of February, 19 82

SIGNATURE <u>Harvey R. Hammer</u> Harvey R. Hammer	TITLE <u>Chief, Special Procedures Staff</u> pp
---	---

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

#481, #522, #551

Partial Release as to
Real property only.

DISTRICT OF COLUMBIA, MARYLAND
CHESTER HIAEL BEACH, ELLER ELECTION
POTS 2, 1/3 OF 4, 104 3, 1/3 OF 4, BLOCK 1

33-V-588, 34-V-218, and 34-V-110

GREEN VINE COMPANY, DELAWARE

CLERK OF THE DISTRICT COURT

AUG 16-78 A 528669 *****3.00

RECEIVED
CLERK, CIRCUIT COURT

1978 AUG 17 AM 10:32

OFF QUEEN ANNE'S COUNTY

08-JE-80

25-0085323

100-01

OFF 18-31-82

08-JE-80

25-0085323

100-01

OFF 15-31-82

08-JE-80

25-0085323

100-01

OFF 06-30-82

08-JE-80

25-0085323

100-01

OFF 03-31-82

08-JE-80

25-0085323

100-01

OFF 13-31-82

08-JE-80

25-0085323

100-01

OFF 02-30-82

08-JE-80

25-0085323

100-01

WHEREAS, the District Director of Internal Revenue has determined that the interest of the United States in the foregoing property, under and by virtue of its aforesaid tax lien, is now valueless;

NOW, THEREFORE, THIS INSTRUMENT WITNESSETH, That I, Gerald G. Portney,

District Director of Internal Revenue at Baltimore, Maryland, charged by law with

the duty of collecting and enforcing the collection of internal revenue taxes due the United States, and charged with the assessment hereinbefore stated, do, pursuant to the provisions of section 6325(b)(2)(B), Internal Revenue Code of 1954, discharge the property heretofore described from the aforesaid tax lien, saving and reserving, however, the force and effect of said tax lien against and upon all other property and/or rights to property to which said lien is attached, wheresoever situated.

WITNESS my hand at Baltimore, Maryland

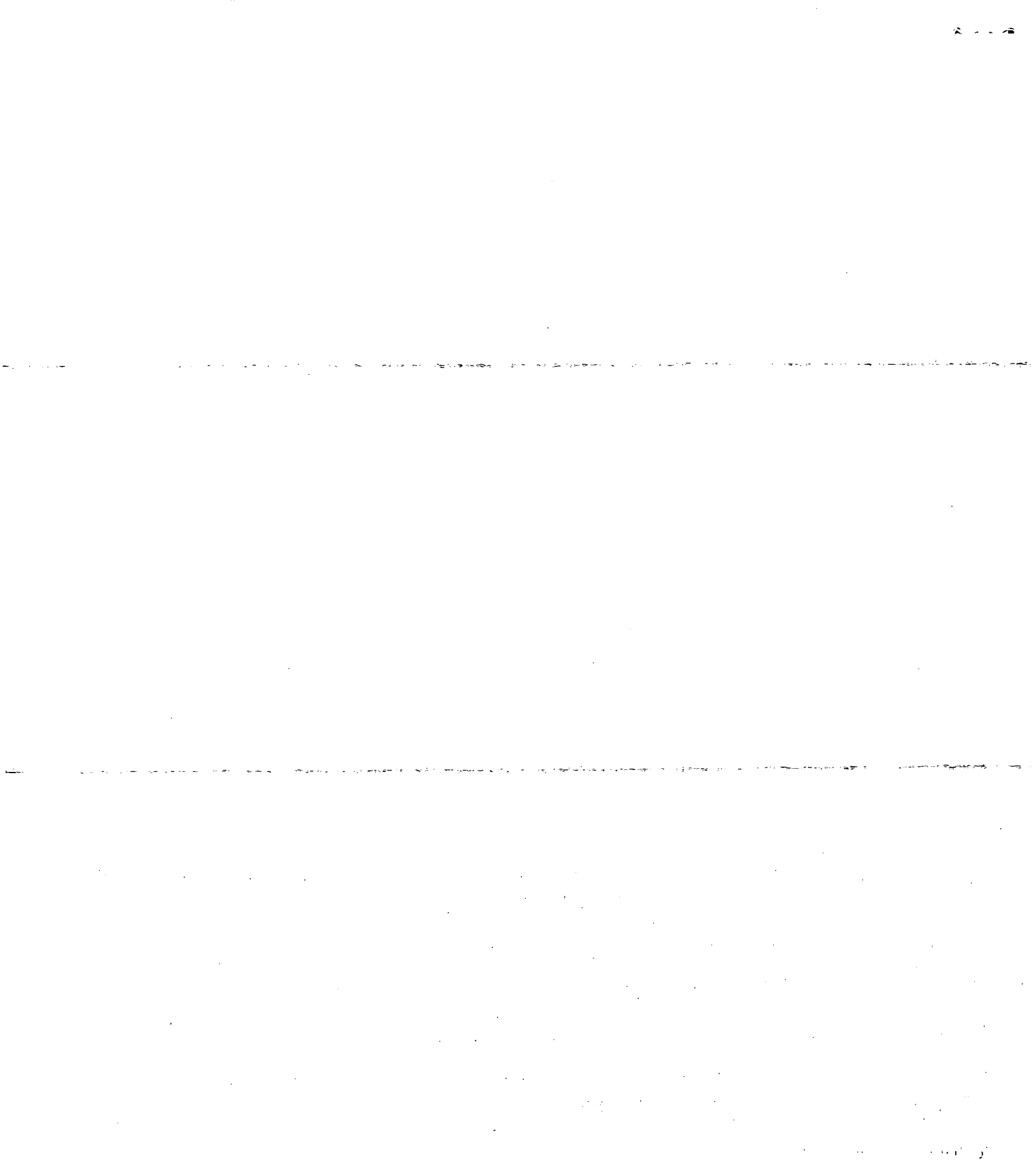
the 28th day of July, 1978.

SIGNATURE Gerald G. Portney

TITLE

Joanne Howard
Acting Chief, Special Procedures Staff

NOTE: The acknowledgment is not essential to the validity of Discharge of Fed-



CERTIFICATE OF DISCHARGE OF PROPERTY FROM FEDERAL TAX LIEN

(Sec. 6325(b)(2)(B), Internal Revenue Code of 1954)

WHEREAS, Henry A. Rada Construction Company
Of P.O. Box 272 - Main Street, City of Grasonville,
County of Queen Anne, State of Maryland 21638

is indebted to the United States for unpaid internal revenue tax in the sum of Six Thousand Five Hundred
Fifty-Seven-----17/100 Dollars (\$ 6,557.17).

lawfully assessed, to wit:

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	09-30-74	09-08-75	52-0962353	1,892.94
941	12-31-74	09-08-75	52-0962353	1,487.32
941	03-31-75	09-15-75	52-0962353	1,218.35
941	06-30-75	09-15-75	52-0962353	76.41
941	12-31-75	08-16-76	52-0962353	1,617.59
940	12-31-75	08-16-76	52-0962353	104.92
941	03-31-76	08-16-76	52-0962353	159.64
TOTAL				\$ 6,557.17

WHEREAS, to secure the collection of said tax, notice of the lien of the United States, attaching to all the
property and rights to property of the said taxpayer on account of said tax indebtedness, was filed with the
Clerk of the Circuit Court----- for the
Queen Anne County, Maryland, and also with the -----

-----, in accordance with the provisions of law applicable thereto.

WHEREAS, the lien of the United States, Federal Number 77-A-286, 76-A-518, and 76-S-149, for said tax has attached to certain

property described as:

Lots 5, 1/2 of 6, Lot 7, 1/2 of 6, Block D,
Chester River Beach, Fifth Election
District, Grasonville, Maryland 21638.

No. 482

UNITED STATES

V.S.

Ricken Construction Co. Inc.
P.O. Box 129
Centerville, Md. 21617

NOTICE OF TAX LIEN

Filed this 9th day of

October, 1975, at 9:48 a.m.
& recorded in TSP No. 1 folio 22
a Federal Tax Lien Record for
Q & R's County Charles W. Ceil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) of section 6321.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice of lien imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county, or governmental subdivision), as designated by laws of such State, in which the property is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, within the State (or the county, or governmental subdivision), as designated by laws of such State, in which the property is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 482

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

For Optional Use By Recording Office

DISTRICT

Baltimore, Md.

SERIAL NUMBER

76-S-148

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Rieken Construction Co Inc.

RESIDENCE

P.O. Box 129
Centreville, Md. 21617RECORD FOR
QUEEN ANNE'S CO., MD.
CHARLES W. DECK, CLERK

1975 OCT -9 AM 9:48

RECEIVED FOR RECORD
FILED

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	6/30/74	9/23/74	52-0987293	1,003.29
PLACE OF FILING Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617				TOTAL \$ 1,003.29

WITNESS my hand at Easton, Maryland, on this,the 8th day of October, 19 75

SIGNATURE


Richard P. Hubbard

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

VS.

Patia A. Hammond

NOTICE OF TAX LIEN

Filed this 10th day ofOct., 1975, at 1:28 p. m.Recorded in Lien TSP #1 fol 22, a Lien
Tax Lien Record Book for Queen Anne Co.

Charles H. Cune

Clerk (or Registrar).

CHAPTER 4, SECTION 6700

FORM 668 (REV. 4-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a mechanic's lien, or judgment lien creditor, thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS, NOTWITHSTANDING NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place for Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the congressional subdivision), as designated by laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, within the State (or the county, or congressional subdivision), as designated by laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia; if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 483

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

For Optional Use By Recording Office

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

BALTIMORE

SERIAL NUMBER

76-S-150

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

PORTIA A. HAMMOND

RESIDENCE

**Route 1 Box 224L
Queenstown, Maryland 21658**

RECORDED FOR
QUEEN ANNES CO., MD.
CHARLES W. CECIL, CLERK

1975 OCT 16 PM 1:29

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	04-23-73	217-44-1327	\$181.15
1040	12-31-72	05-12-75	217-44-1327	482.38
PLACE OF FILING CLERK OF CIRCUIT COURT FOR QUEEN ANNES COUNTY CENTREVILLE, MARYLAND 21617				TOTAL \$ 663.53

WITNESS my hand at **EASTON, MARYLAND**, on this,

the **15** day of **October**, 19 **75**

SIGNATURE

TITLE

Betty H. Bay for Swinford 19-20 **REVENUE OFFICER**

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 483

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this 23rd day of

Apr., 19 80 M.,

and proper entry made in TSP

1 Book No. , page 22

Margaret M. Martin
Clerk (or Registrar).

DISTRICT

BALTIMORE

SERIAL NUMBER

76-8-150

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on October 16, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

PORTIA A. HAYMOND

RESIDENCE

**Route 1 Box 224L
Queenstown, Maryland 21658**

FPL 483

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-71	04-23-73	217-44-1327	\$181.15
1040	12-31-72	05-12-75	217-44-1327	482.38
PLACE OF FILING				
CLERK OF CIRCUIT COURT FOR QUEEN ANNE'S COUNTY CENTREVILLE, MARYLAND 21617				
TOTAL				\$ 663.53

WITNESS my hand at Baltimore, Maryland 21203, on this,the 21st day of April, 19 80

SIGNATURE

Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 484

UNITED STATES

V.S.

Paul A. Tuley Jr.
Mary L. Tuley

NOTICE OF TAX LIEN

Filed this 24th day of

October, 1975, at 10:33 a.m.
& recorded in TSP No. 1, folios
a Federal Tax Lien for
2a County.
Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 12-74)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary.

(b) PROTECTION FOR CERTAIN LIENS EVEN THOUGH NOTICE FILED.—Even though a lien imposed by section 6321 has been filed, the lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, within the State (or the county, or governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated, or

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place

at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILEING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i)(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

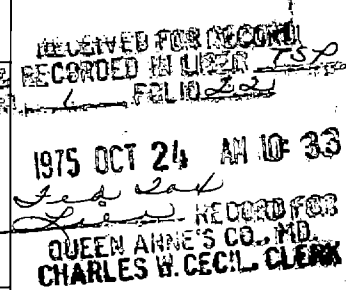
(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 484

Form 668 (REV. 12-74)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS	<i>For Optional Use By Recording Office</i>
DISTRICT Baltimore	SERIAL NUMBER 76-0-478	
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.		
NAME OF TAXPAYER Paul A & Mary L Fuld Jr		
RESIDENCE Rt 1 Box 68 Stevensville, Maryland 21666		

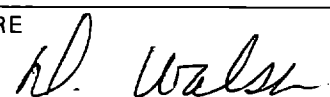
KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	220-24-0850	\$ 42.67
"	12-31-74	09-01-75	"	\$929.17

PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Maryland 21617	TOTAL \$ 971.84
---	------------------------

IMF 7534 bk

WITNESS my hand at Baltimore, Maryland, on this,

the 22nd day of October, 19 75

SIGNATURE 	TITLE Chief, Office Branch
--	--------------------------------------

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No. 484

UNITED STATES

VS.

Paul A. Fuld Jr.
Mary L. Fuld

RELEASE OF TAX LIEN

Filed this 4th day of

May, 19 76 11:10 A.M.,

and proper entry made in TSP ~~DM~~

Book No. 1, page 22

Federal Tax Lien Record for
J. A. Cecil
Charles W. Cecil

Clerk (or Registrar).

RECEIVED MAY 11 1976

RECEIVED MAY 11 1976

Form 668 (REV. 12-74)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	<i>For Optional Use By Recording Office</i>
DISTRICT Baltimore		SERIAL NUMBER 76-0-478
<p>I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on October 24th, 19 75, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.</p>		
NAME OF TAXPAYER Paul A & Mary I Fuld Jr		
RESIDENCE Rt 1 Box 68 Stevensville, Maryland 21666		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-03-74	220-24-0850	\$ 42.67
"	12-31-74	09-01-75	"	\$929.17
PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Maryland 21617				TOTAL \$ 971.84

WITNESS my hand at **Baltimore, Maryland**, on this,

the **30th** day of **April**, 19 **76**

SIGNATURE

TITLE

[Handwritten Signature]

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

UNITED STATES

VS.

*Ricken
Construction
Company*

NOTICE OF TAX LIEN

Filed this 5th day of

*November, 1975, at 9:30 a.m.
& Recorded in TS No. 1, Sub 4
a Federal Index Record
Book for 24 County
Cassat Cecil*

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county or governmental subdivision), as designated by laws of such State, in which the property the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, located within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated any office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2), during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of a notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 485

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore, Md.

SERIAL NUMBER

76-S-214

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Rieken Construction Co.

RESIDENCE


P.O. Box 129
Centreville, Md. 21617

RECEIVED FOR RECORDING
& RECORDED IN LIEU
1975 NOV -5 AM 9:30
RECORDED
QUEEN ANNE'S CO., MD.
CHARLES W. GECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	6/30/75	10/06/75	52-0987293	5,693.37
PLACE OF FILING Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617				TOTAL \$ 5,693.37

WITNESS my hand at Easton, Maryland, on this,the 4th day of November 19 75

SIGNATURE


Richard P. Hubbard

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 485

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this 3rd day of
Feb, 1982, 10:25 A.M.,

and proper entry made in TSP #1

Book No. 1, page 24

Marguerite L. Martin
Clerk (or Registrar).

DISTRICT

Baltimore, Md.

SERIAL NUMBER

76-S-214

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on November 5, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Rieken Construction Co.

RESIDENCE

P.O. Box 129
Centreville, Md. 21617

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
<u>941</u>	<u>6/30/75</u>	<u>10/06/75</u>	<u>52-0987293</u>	<u>5,693.37</u>
PLACE OF FILING				
<u>Clerk of the Circuit Court,</u> <u>Queen Anne County, Centreville, Md. 21617</u>				TOTAL \$ <u>5,693.37</u>

WITNESS my hand at Baltimore, MD, on this,the 1 day of February, 19 82

SIGNATURE

Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)
m.w.

UNITED STATES

V.S.

Rudolph C. Green

NOTICE OF TAX LIEN

Filed this 18th day of

November, 1975, at 12:12 p.m.

Recorded in TSPH 1 Folio 24
 a Federal Tax Lien Record Book
 for Q.A's Co.

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor until the date on which the requirements of subsection (f) are met.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice of lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, in a place within the State (or the county, or other governmental subdivision), as designated in the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in a place within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to disclose by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

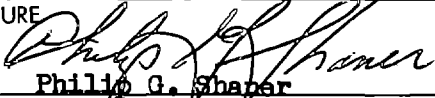


Lien # 486

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT BALTIMORE		SERIAL NUMBER 76 - 8 - 159		
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.				
NAME OF TAXPAYER RUDOLPH C. GREEN				
RESIDENCE CHESTER, MARYLAND 21619				
KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-10-74	218-48-8350	385.03
PLACE OF FILING Clerk of the Court, Queen Anne County Centerville, Maryland				TOTAL \$ 385.03

WITNESS my hand at EASTON, MARYLAND, on this,the 3rd day of NOVEMBER, 19 75

SIGNATURE  Philip G. Shaper	TITLE REVENUE OFFICER
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51/125.)

No. 486

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this 24th day of
Sept, 19 81 M.,
and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DISTRICT

BALTIMORE

SERIAL NUMBER

76 - S - 159

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on November 18, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

RUDOLPH C. GREEN

RESIDENCE

CHESTER, MARYLAND 21619

RECORDED
CLERK OF COURT
1981 SEP 24 AM 10:00
QUEEN ANNE'S COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-73	06-10-74	218-48-8350	385.03
PLACE OF FILING				
Clerk of the Court, Queen Anne County Centerville, Maryland				TOTAL \$ 385.03

WITNESS my hand at Baltimore, Maryland, on this,the 17 day of September 81

SIGNATURE


Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 487

UNITED STATES

V.S.

Donald M. Crosshane
Crosshane Construction
Co.

NOTICE OF TAX LIEN

Filed this 1st day of

December, 1975, at 9:43 a.m.
& recorded in TSP, folio
a Federal Tax Lien Record
for S.A. County
Chas. W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 12-74)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lienor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though a lien imposed by section 6321 has been filed, the lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, one office within the State (or the county, or other governmental subdivision), as designated by the laws of the State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place

at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REILING PERIOD.—In the case of a notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i)(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to section (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 487

DISTRICT <div style="text-align: center;">Baltimore</div>	SERIAL NUMBER <div style="text-align: center;">76-0-927</div>
--	--

RECEIVED FOR RECORD
& RECORDED IN BOOK 752
FOLIO 24

1975 DEC -1 AM 9:43

RECORD FOR
QUEEN ANNE'S CO., MD.
CHARLES W. CECIL, CLERK

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER <div style="text-align: center;">Donald M. Cronshaw</div>
RESIDENCE <div style="text-align: center;">Cronshaw Construction Company Centreville, Maryland 21617</div>

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9-30-74	8-15-75	52-0937865	\$5,507.65

PLACE OF FILING <div style="text-align: center;">Clerk of the Circuit Court of Queen Anne County Centreville, Maryland</div>	TOTAL \$5,507.65
---	------------------

BMF 7539 ra

WITNESS my hand at Baltimore, Maryland, on this,

the 25th day of November, 1975

SIGNATURE <div style="text-align: center;"></div>	TITLE <div style="text-align: center;">Chief, Office Branch</div>
--	--

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No.

487

UNITED STATES

VS.

Ronald M. Crenshaw

RELEASE OF TAX LIEN

Filed this 16th day of

Dec. 1981. 9:37 A.M.,

and proper entry made in

Book No. , page

Clerk (or Registrar).


Form 668 (REV. 12-74)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN		For Optional Use By Recording Office
DISTRICT Baltimore		SERIAL NUMBER 76-0-927	
<p>I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>December 1</u>, 19<u>75</u>, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.</p>			
NAME OF TAXPAYER Donald W. Cronshaw			
RESIDENCE Cronshaw Construction Company Centreville, Maryland 21617			

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	7-30-74	8-15-75	52-0937865	\$5,507.65

PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Maryland	TOTAL \$5,507.65
---	----------------------------

WITNESS my hand at Baltimore, MD, on this

the 8 day of December, 19 81

SIGNATURE  Harvey R. Hammer	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No. 488

UNITED STATES

V.S.

James E. Eckman

NOTICE OF TAX LIEN

Filed this 9th day of

December, 1975 at 9:20 a.m.
& recorded in T-34 No. 1, Folio 24
a Federal Tax Lien Record
for state county.
Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 12-74)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of security interest, mechanic's lienor, or judgment lienor, until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though a lien imposed by section 6321 has been filed, the lien shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, one office within the State (or the county, or other governmental subdivision), as designated by the laws of the State, in which the property subject to the lien is situated.

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place

at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (1), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of a notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i)(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to section (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 488

18
3.00

Form 668
(REV. 12-74)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

For Optional Use By Recording Office

DISTRICT

Baltimore

SERIAL NUMBER

76-B-16-261

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

James E. Eckman

RESIDENCE

P.O. Box 55

Stevensville, MD 21666

RECORD FOR
QUEEN ANNE'S CO. MD.
CHARLES W. OECIL, CLERK

1975 DEC -9 AM 9:20

RECEIVED FOR RECORD
& RECORDED IN LIBER
VOLUME 16-36

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	09-01-75	214-38-7719	1,655.37
1040	12-31-73	08-18-75	214-38-7719	221.99
1040	12-31-74	09-08-75	214-38 7719	929.71

PLACE OF FILING

CLERK OF THE CIRCUIT COURT OF QUEEN ANNE COUNTY
CENTREVILLE, MARYLAND

TOTAL \$

2,807.07

WITNESS my hand at BALTIMORE, MARYLAND, on this,the 5th day of December, 19 75

SIGNATURE


Isaac Litt

TITLE

Acting Group Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

PART 1—To be retained by recording office

No. 488

UNITED STATES

VS.

James E. Eckman

RELEASE OF TAX LIEN

Filed this 26th day of

April, 1979 10:48 AM,

and proper entry made in TSP #1

Book No. TSP #1, page 24.

Marguerite W. Monken
Clerk (or Registrar).

Form 668
(REV. 12-74)DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT

Baltimore

SERIAL NUMBER

76-B-16-261

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on December 5, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

James E. Eckman

RESIDENCE

P.O. Box 55
Stevensville, MD 21666

CLERK OF THE CIRCUIT COURT OF QUEEN ANNE'S COUNTY
1979 APR 23
FHL 488

KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	09-01-75	214-38-7719	1,655.37
1040	12-31-73	08 18-75	214-38-7719	221.99
1040	12-31-74	09 08-75	214-38 7719	929.71

PLACE OF FILING

CLERK OF THE CIRCUIT COURT OF QUEEN ANNE COUNTY
CENTREVILLE, MARYLAND

TOTAL \$

2,807.07WITNESS my hand at Baltimore, Maryland, on this,the 25th day of April, 19 79

SIGNATURE

TITLE

Harvey Hammer
Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

No. 489

UNITED STATES

VS.

*Raymond P. August
Burner*

NOTICE OF TAX LIEN

Filed this 10th day of

December, 19 75, at 3:06 p.m.
a recorded in TSP Vol 1212 24
a Federal Tax Lien Record for
Queen Anne's Co.

Charles H. Cecil
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor unless the requirements of subsection (b) have been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—NOTICE FILED.—Even though notice of lien imposed by section 6321 has been filed, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING

—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to disclose by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 489

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWSDISTRICT **BALTIMORE, MARYLAND** SERIAL NUMBER **76-S-231**

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

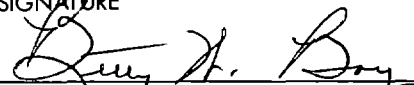
NAME OF TAXPAYER
RAYMOND P. & MARGARET BUNNER
PO BOX 162RESIDENCE
WYE MILLS, MARYLAND 21679

RECEIVED FOR RECORD
& RECORDED IN LIBER
NO. 10110
1975 DEC 10 PM 3:06
RECORD FOR
QUEEN ANNES CO., MD.
CHARLES W. CECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	06-23-75	219-34-5897	\$397.13
PLACE OF FILING CLERK OF THE CIRCUIT COURT FOR QUEEN ANNES COUNTY CENTREVILLE, MARYLAND 21617				TOTAL \$ 397.13

WITNESS my hand at EASTON, MARYLAND, on this,the 9th day of December, 1975

SIGNATURE

 for Swinford

TITLE

REVENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, L.B. 1950-51, 125.)

No. 489

UNITED STATES

vs.

*Raymond P &
Margaret Buxner*

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

RECEIVED W/2 FORM 668

1970-01-01

668

DISTRICT

BALTIMORE, MARYLAND

SERIAL NUMBER

76-S-231

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on December 10, 19 75, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

**RAYMOND P. & MARGARET BUENER
PO BOX 162**

RESIDENCE

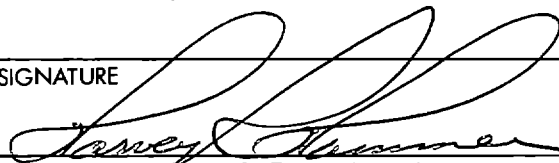
WYE HILLS, MARYLAND 21679

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	06-23-75	219-34-5897	\$397.13
PLACE OF FILING				
CLERK OF THE CIRCUIT COURT FOR QUEEN ANNES COUNTY CENTREVILLE, MARYLAND 21617				
TOTAL				\$ 397.13

RECEIVED
CLERK, CIRCUIT COURT
1977 JUN - 1 AM 9:48
QUEEN ANNE'S COUNTY

WITNESS my hand at Baltimore, Maryland, on this,the 31st day of May, 19 77

SIGNATURE



TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

1nt

PART 3—To be used for recording purposes

No.

490

UNITED STATES

VS.

Donald & Joan Anthony

NOTICE OF TAX LIEN

Filed this 10th day of

December, 1975, at 2:06 p.m.

and recorded in TSP No. 1 folio 24

in Federal Tax Lien Record for

Queen Anne's Co.

Charlotte Cecil

Clerk (or Registrar).

EXCERPTS FROM INTERNAL REVENUE CODE

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment creditor thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of tax lien is filed in accordance with subsection (f) after the expiration of such refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property situated within the State (or the county or other governmental subdivision), as designated by such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, situated within the State (or the county, or other governmental subdivision), as designated by such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFLING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFLING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 490

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT BALTIMORE, MARYLAND	SERIAL NUMBER 76-S-230
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.	
NAME OF TAXPAYER DONALD & JOAN ANTHONY	
RESIDENCE GRASONVILLE, MARYLAND 21638	

RECORDED FOR
QUEEN ANNES CO., MD.
CHARLES W. CECIL, CLERK

1975 DEC 10 PM 3:06

RECEIVED FOR RECORD
& RECORDED IN LIBER
FOLIO

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	05-21-71	214-32-2233	19.87
1040	12-31-71	05-29-72	214-32-2233	161.75
1040	12-31-74	06-16-75	214-32-2233	168.75
PLACE OF FILING CLERK OF THE CIRCUIT COURT FOR QUEEN ANNES COUNTY CENTREVILLE, MARYLAND 21617				TOTAL \$ 350.37

WITNESS my hand at EASTON, MARYLAND, on this,

the 9th day of December, 19 75

SIGNATURE  for Swinford	TITLE REVENUE OFFICER
---	--------------------------

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. _____

UNITED STATES

DECEMBER 1976

vs.

RELEASE OF TAX LIEN

Filed this 2nd day of

April, 19 76 M.,

and proper entry made in TSD#1

Federal Tax Lien

Book No. , page 24

Chas. H. Cecil

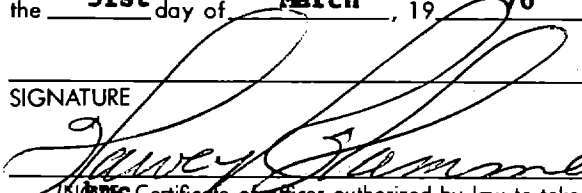
Clerk (or Registrar).

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	For Optional Use By Recording Office
DISTRICT BALTIMORE, MARYLAND	SERIAL NUMBER 76-S-230	
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on December 10th , 19 75 , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.		
NAME OF TAXPAYER DONALD & JOAN ANTHONY		
RESIDENCE GEARSONVILLE, MARYLAND 21638		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-70	05-21-71	214-32-2233	19.87
1040	12-31-71	05-29-72	214-32-2233	161.75
1040	12-31-74	06-16-75	214-32-2233	168.75
PLACE OF FILING CLERK OF THE CIRCUIT COURT FOR QUEEN ANNES COUNTY CENTREVILLE, MARYLAND 21617				TOTAL \$ 350.37

WITNESS my hand at Baltimore, Maryland, on this,

the 31st day of March, 1976

SIGNATURE 	TITLE Chief, Special Procedures Staff
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(None Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No.

491

UNITED STATES

V.S.

William R. Wallbert

NOTICE OF TAX LIEN

Filed this 10th day of

December, 1975, at 3:07 p.m.

Recorded in TSP vol 1 folio 24
a Federal Tax Lien Record for
Queen Anne's Co.Charles H. Cull
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor or thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, located within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, located within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 491

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE

For Optional Use By Recording Office

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT **Baltimore**

SERIAL NUMBER **10-8-232**

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

William R. Walbert

RESIDENCE

Grasonville, Md. 21638

RECEIVED FOR RECORD
1975 DEC 10 PM 3:07
QUEEN ANNES CO., MD.
CHARLES W. CEDIL CLERK

RECEIVED FOR RECORD
1975 DEC 10 PM 3:07
QUEEN ANNES CO., MD.
CHARLES W. CEDIL CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	7412	09-01-75	52-0975593	\$3278.94
PLACE OF FILING CLERK OF THE CIRCUIT COURT FOR QUEEN ANNES COUNTY CENTREVILLE, MARYLAND 21617				TOTAL \$ 3278.94

EASTON, MARYLAND

WITNESS my hand at _____, on this,

the 10th day of December, 19 75

SIGNATURE

William R. Walbert

for R. Ruck

TITLE

REVENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1—To be retained by recording office

No.

491

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this 9th day of

Feb, 1982, 9:07 A.M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).


Form 688 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	For Optional Use By Recording Office
DISTRICT Baltimore	SERIAL NUMBER 70-8-232	
<p>I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>December 10</u>, 19<u>75</u>, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.</p>		
NAME OF TAXPAYER William R. Walbert		
RESIDENCE Grasonville, Md. 21638		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	7412	09-01-75	52-0975593	\$3278.94
TOTAL				\$ 3278.94

PLACE OF FILING
**CLERK OF THE CIRCUIT COURT
 FOR QUEEN ANNES COUNTY
 CENTREVILLE, MARYLAND 21617**

WITNESS my hand at Baltimore, MD, on this,

the 5 day of February, 1982

SIGNATURE  Harvey R. Hammer	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 492

UNITED STATES

VS.

William R
Walbert

NOTICE OF TAX LIEN

Filed this 19th day ofDecember, 1975, at 9:41 a.m.
& recorded in Book 1 Folio 24,
a Federal Tax Lien Record
for D.C. County.
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor of such property which meets the requirements of subsection (b) of this section if the notice of lien has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—NOTWITHSTANDING ANY NOTICE FILED.—Even though notice of lien imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(i) Real Property.—In the case of real property, the notice shall be filed in the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, the notice shall be filed in the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILEING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 492

3.00

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS		For Optional Use By Recording Office
DISTRICT Baltimore	SERIAL NUMBER 76-S-239		RECEIVED FOR RECORD RECORDED IN LIEG <i>TSP</i> 1975 DEC 19 AM 9:41 <i>Federal</i> <i>State</i> RECORD FOR QUEEN ANNE'S CO., MD. CHARLES V. CECIL, CLERK
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.			
NAME OF TAXPAYER William R. Walbert Contractor			
RESIDENCE Grasonville, Md. 21638			

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	7502	10/20/75	52-0975593	1634.71
940	7412	10/13/75	52-0975593	166.40
2290	7606	12/18/75	52-0975593R	160.79
PLACE OF FILING CLERK OF THE CIRCUIT COURT FOR QUEEN ANNES COUNTY CENTREVILLE MARYLAND 21617				TOTAL \$ 1961.90

WITNESS my hand at EASTON, MARYLAND, on this,

the 18th day of Dec., 19 75

SIGNATURE <i>William B. Ruck</i> for R. Ruck	TITLE REVENUE OFFICER
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 492

UNITED STATES

v.s.

RELEASE OF TAX LIEN

Filed this 5th day of
Feb, 1982 8:53 A.M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

Form 668
(REV. 1-70)

DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE
CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

For Optional Use By Recording Office

DISTRICT

SERIAL NUMBER

76-S-239

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **December 19**, 19 **75**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

William R. Walbert
Contractor

RESIDENCE

Grasonville, Md. 21638

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	7508	10/20/75	52-0975593	1634.71
940	7412	10/13/75	52-0975593	166.40
2290	7606	12/18/75	52-0975593R	160.79
PLACE OF FILING				
CLERK OF THE CIRCUIT COURT FOR QUEEN ANNES COUNTY CENTREVILLE MARYLAND 21617				
TOTAL				\$ 1961.90

Baltimore, MD

WITNESS my hand at _____, on this,

the 3 day of February, 19 82

SIGNATURE

Harvey R. Hammer
Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

UNITED STATES

VS.

Ricken Construction Co

NOTICE OF TAX LIEN

Filed this 23rd day of*December, 1975 at 1:26 p.m.
x recorded in TS #1, folios 4
a Federal Tax Lien Record
for SA's County.
Cassat, Cecil*

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor who acquires his interest thereafter which meets the requirements of subsection (b) if such notice of lien has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien has been filed by the Secretary or his delegate, such notice shall be valid—

(1) PLACE FOR FILING NOTICE FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(A) Real Property.—In the case of real property situated within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, if situated within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(b) REFINING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refined in the manner prescribed in paragraph (2) during the required refining period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refining period.

(2) PLACE FOR FILING.—A notice of lien refined during the required refining period shall be effective only—

(A) if such notice of lien is refined in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refining of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFINING PERIOD.—In the case of a notice of lien, the term "required refining period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refining period for such notice of lien.

(4) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide, by regulations to the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 493

3.00

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore, Md.

SERIAL NUMBER

76-S-269

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Rieken Construction Co.

RESIDENCE

P.O. Box 129
Centreville, Md. 21617

RECEIVED FOR RECORD
& RECORDED IN DEPT. 758
NOV 26 1975
FEDERAL RECORD FOR
QUEEN ANNES CO., MD.
CHARLES W. CROFT, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3-31-75	6/09/75	52-0987293	230.50
PLACE OF FILING Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617				TOTAL \$ 230.50

WITNESS my hand at Easton, Maryland, on this,the 22nd day of December, 19 75

SIGNATURE


Richard P. Hubbard

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 493

UNITED STATES

v s .

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

DISTRICT

Baltimore, Md.

SERIAL NUMBER

76-8-269

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on December 23, 1975, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Pieken Construction Co.

RESIDENCE

**P.O. Box 129
Centreville, Md. 21617**


1981 JUL 22 AM 9 53
CLERK OF THE CIRCUIT COURT
PRINCE GEORGES COUNTY

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	3-31-75	6/09/75	52-0987293	230.50
PLACE OF FILING				
Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617				TOTAL \$ 230.50

WITNESS my hand at Baltimore, Maryland, on this,

the 16th day of July, 1981

SIGNATURE


Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

V.S.

Vasilios
Psaronakis

NOTICE OF TAX LIEN

Filed this 22nd day of

January, 1976, at 9:59 a.m.

Recorded in 157 No.

Volume 24, at 123 Sub

Area Record for 24 County

Charles H. Cecil

Clerk (or Registrar).

FORM 66B (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor until thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTEREST: THOUGH NOTICE FILED.—Even though notice of lien imposed by section 6321 has been filed, such lien shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(i) Real Property.—In the case of real property one office within the State (or the county, governmental subdivision), as designated by laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of property, whether tangible or intangible, in which the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILEING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the standing obligation secured by the lien may be disclosed.

6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 494

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore, Md.

SERIAL NUMBER

76-S-276

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Vasilios Psaromatis

RESIDENCE

U S Painting Co
Rte 1 Box 67 Bayside Drive
Stevensville, Md. 21666

RECORDED FOR RECORD
& RECORDED IN BOOK 7-5-8
FOLIO 24
1976 JAN 22 AM 9 50
JAN 22 1976
QUEEN ANNE'S CO., MD.
CHARLES W. DECK, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-74	6-09-75	EX -11-2118995	412.87
941	03-31-75	6-09-75	11-2118995	2,191.01
PLACE OF FILING Clerk of the Circuit Court Queen Anne County, Centreville, Md. 21617				TOTAL \$2,603.88

WITNESS my hand at Easton, Maryland, on this,the 21st day of January, 19 76

SIGNATURE

Richard P. Hubbard
Richard P. Hubbard

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 494

UNITED STATES

vs.

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

UNITED STATES

VS.

Howard E. Rupp
Mary E. Rupp

NOTICE OF TAX LIEN

Filed this 22nd day of

January, 1976 at 2:05 P.M.
Recorded in 1544, Folio 4
ated in the Record
for 22nd County
Charles E. Cecil
 Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until the date of a refiling of notice of lien under subsection (f) in the State in which such residence is located.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice of lien imposed by section 6321 has been filed, such lien shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place for Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(A) Real Property.—In the case of real property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in the office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REILING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING TAX.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 495

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS	For Optional Use By Recording Office
DISTRICT Baltimore	SERIAL NUMBER 76-S-278	<div style="transform: rotate(-90deg); transform-origin: center;"> RECEIVED FOR QUEEN ANNES CO., MD. CHARLES W. GEOR., CLERK </div> <div style="text-align: center;"> 1976 JAN 22 PM 2:05 RECORDED IN LIEU OF STAMP 10119-27 </div>
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.		
NAME OF TAXPAYER Howard W. & Mary E. Rupp		
RESIDENCE Rt. 1 Box 577 Chester, Md. 21619		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-74	5-26-75	216-32-3596	\$880.65
PLACE OF FILING CLERK OF THE CIRCUIT COURT FOR QUEEN ANNES COUNTY CENTREVILLE, MD. 21617				TOTAL \$ 880.65

WITNESS my hand at Easton, Md, on this,

the 22nd day of January, 19 76

SIGNATURE 	TITLE Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 495

UNITED STATES

v s .

RELEASE OF TAX LIEN

Filed this 2nd day of

February, 19 76 11:30 A. M.,

and proper entry made in TSP #

Book No. 1, page 24

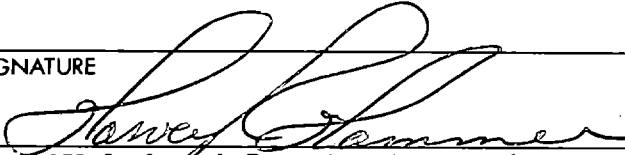
Charles W. Cecil
Clerk (or Registrar).

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	For Optional Use By Recording Office
DISTRICT Baltimore	SERIAL NUMBER 76-5-278	
<p>I hereby certify that as to the following-named taxpayer the requirements of Section 6325(o), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>January 22</u>, 19 <u>76</u>, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.</p>		
NAME OF TAXPAYER Howard W. & Mary E. Rupp		
RESIDENCE Rt. 1 Box 577 Chester, Md. 21619		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-75	5-26-75	216-32-3596	\$880.65
PLACE OF FILING CLERK OF THE CIRCUIT COURT FOR QUEEN ANNES COUNTY CENTREVILLE, MD. 21617				TOTAL \$ 880.65

WITNESS my hand at Baltimore, Maryland, on this,

the 30th day of January, 19 76

SIGNATURE 	TITLE Chief, Special Procedures Staff
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

V.S.

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until the date on which the requirements of subsection (b) have been satisfied.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien is filed in accordance with subsection (f) after the date on which the requirements of subsection (a) have been satisfied, such lien shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, the notice shall be filed in the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated; or

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, the notice shall be filed in the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFLING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFLING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to issue by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

NOTICE OF TAX LIEN

Filed this 22nd day of

January, 1976 at 2:05 P.m.

Recorded in Book 1, Page 24
of Federal Tax Lien Record
for 22nd County.

Charles H. Cecil

Clerk (or Registrar).

Lien # 496

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore

SERIAL NUMBER

76-S-279

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Howard Rupp
Heritage Homes

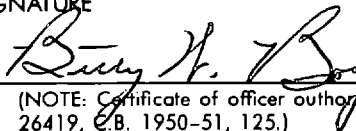
RESIDENCE

Rtl Box 577
Chester, Md. 21619RECEIVED FOR RECORD
6 RECORDED IN 13 JAN 25
FOLIO 22
1976 JAN 22 PM 2:05
QUEEN ANNES CO. MD.
CHARLES W. CECIL, CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9-30-75	12-01-75	52-0804640	\$1686.57
PLACE OF FILING	CLERK OF THE CIRCUIT COURT FOR QUEEN ANNES COUNTY CENTREVILLE, MD. 21617			TOTAL \$ 1686.57

WITNESS my hand at Easton, Md., on this,the 22nd day of January, 19 76

SIGNATURE

 for R. Ruck

TITLE

Revenue Officer

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, E.B. 1950-51, 125.)

No. 496

UNITED STATES

v s .

RELEASE OF TAX LIEN

Filed this February 2nd day of

1976 11 30 A. M.,

and proper entry made in TSPFI

Book No. 1, page 24

Charles W. Cecil
Clerk (or Registrar).

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN			For Optional Use By Recording Office
DISTRICT Baltimore	SERIAL NUMBER 76-S-279			
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>January 22</u> , 19 <u>76</u> , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.				
NAME OF TAXPAYER Howard Rupp Heritage Homes				
RESIDENCE Rtl Box 577 Chester, Md. 21619				
KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	9-30-75	12-01-75	52-0804640	\$1686.57
PLACE OF FILING CLERK OF THE CIRCUIT COURT FOR QUEEN ANNES COUNTY CENTREVILLE, MD. 21617				TOTAL \$ 1686.57

WITNESS my hand at Baltimore, Maryland, on this,

the 30th day of January, 19 76

SIGNATURE

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 4950-51, 125.)

PART 3—To be used for recording purposes

Int

No. 497

UNITED STATES

V.S.

Mary Ann Boyd

NOTICE OF TAX LIEN

Filed this 26th day of

January, 1976, at 3:31 p.m.
Recorded in TSF #1 Folio 240
a Federal Tax Lien Record
for D.A. & Co.
Charles W. Cecil

Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Place For Filing.—The notice referred to in section (a) shall be filed—

(i) Under State Laws.—

(i) Real Property.—In the case of real property located within the State (or the county or governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, located within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILEING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 497

6.00

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

BALTIMORE, MARYLAND

SERIAL NUMBER

76-5280

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

MARY ANN BOYD

RESIDENCE

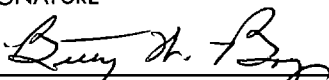
BOX 215
QUEENSTOWN, MARYLAND 21658

RECEIVED FOR RECORD
& RECORDED IN LIBRARY
JAN 26 PM 3 31
1976
FOR
QUEEN ANNES CO. MD.
CHARLES W. DEGL. CLERK

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	09-29-75	183-36-5616	\$3,809.23
1040	12-31-74	09-29-75	183-36-5616	3,170.83
PLACE OF FILING CLERK OF THE CIRCUIT COURT FOR QUEEN ANNES COUNTY CENTREVILLE, MD. 21617				TOTAL \$ 6,980.06

WITNESS my hand at EASTON, MARYLAND, on this,the 23rd day of January, 1976

SIGNATURE



for Swinford 19-20

TITLE

REVENUE OFFICER

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 497

UNITED STATES

v s.

Mary Ann Boyd

RELEASE OF TAX LIEN

Filed this 3rd day of

Dec, 1981, 10:10 AM.

and proper entry made in

Book No. TSP #1, page 24.

Marguerite L. Maspin
Clerk (or Registrar).

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN	For Optional Use By Recording Office
DISTRICT BALTIMORE, MARYLAND	SERIAL NUMBER 76-8280	<div style="position: relative; height: 150px;"> <div style="position: absolute; top: 0; right: 0; transform: rotate(90deg);"> RECEIVED IN CIRCUIT COURT BALTIMORE, MD DEC 2 10 10 AM '81 <i>John C. Carroll Co. City Marshal</i> </div> <div style="position: absolute; top: 50%; left: 50%; transform: translate(-50%, -50%);"> LAIN CLEAN PROPERTY </div> </div>
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on <u>January 26</u> , 19 <u>76</u> , is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.		
NAME OF TAXPAYER MARY ANN BOYD		
RESIDENCE BOX 215 QUEENSTOWN, MARYLAND 21658		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-72	09-29-75	183-36-5616	83,809.23
1040	12-31-74	09-29-75	183-36-5616	3,170.83
				<div style="position: relative; height: 150px;"> <div style="position: absolute; top: 0; right: 0; transform: rotate(90deg);"> RECEIVED IN CIRCUIT COURT BALTIMORE, MD DEC 2 10 10 AM '81 </div> </div>
PLACE OF FILING CLERK OF THE CIRCUIT COURT FOR QUEEN ANNES COUNTY CENTREVILLE MD, 21617				TOTAL \$ 6,980.06

Baltimore, MD

WITNESS my hand at _____, on this,

the 1 day of December, 1981

SIGNATURE

Harvey R. Hammer
Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 3—To be used for recording purposes

No.

498

UNITED STATES

VS.

Vasilios Psaronalis

NOTICE OF TAX LIEN

Filed this 13th day of

Feb. 19 76, at 11:48 A.M.
 to be recorded in TSP#1 Folio 24
 a Federal Tax Lien Record for
 Queen Anne's County
 Charles W. Cecil Clerk
 Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall be valid as against any purchaser, holder of a security mechanic's lien, or judgment lien creditor thereof which meets the requirements of subsection (b) filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS.—Even though notice imposed by section 6321 has been filed, such notice shall not be valid—

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place for Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property within the State (or the county, or governmental subdivision), as designated by laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, located within the State (or the county, or governmental subdivision), as designated by laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a cor-

poration or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refilled during the required refiling period shall be effective only—

(A) if such notice of lien is refilled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 498

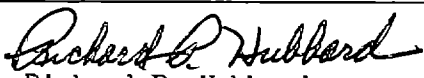
#3.00

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS	For Optional Use By Recording Office <div style="border: 1px solid black; padding: 5px; transform: rotate(90deg); transform-origin: center;"> RECEIVED FOR RECORD & RECORDED IN U.S. DEPT. OF TREASURY 1976 FEB 13 AM 11:48 QUEEN ANNE'S CO., MD. CHARLES W. GERR, CLERK </div>
DISTRICT <u>Baltimore, Md.</u>		SERIAL NUMBER <u>76-S-285</u>
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.		
NAME OF TAXPAYER <u>Vasilios Psaromatis</u>		
RESIDENCE <u>U.S. Painting Co.</u> <u>Rte 1 Box 87 Bayside Dr.</u> <u>Stevensville, Md. 21666</u>		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-74	6/09/75	11-2118995	412.87
941	3-31-75	6/09/75	"	2,191.01
PLACE OF FILING Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617				TOTAL \$ 2,603.88

WITNESS my hand at Easton, Maryland, on this,

the 11th day of February, 19 76

SIGNATURE  <u>Richard P. Hubbard</u>	TITLE <u>Revenue Officer</u>
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No.

UNITED STATES

v s .

RELEASE OF TAX LIEN

Filed this _____ day of

_____, 19____ M.,

and proper entry made in _____

_____ Book No. _____, page _____

Clerk (or Registrar).

DISTRICT

Baltimore, Md.

SERIAL NUMBER

76-3-285

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on February 13th, 1976, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Vasillos Psaromatis

RESIDENCE

U.S. Painting Co.
Rte 1 Box 87 Bayside Dr.
Stevensville, Md. 21666

1981 JUL 17 AM 10:35
CLERK OF THE CIRCUIT COURT
Cecil County

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
941	12-31-74	6/09/75	11-2118995	412.87
941	3-31-75	6/09/75	"	2,191.01

PLACE OF FILING

Clerk of the Circuit Court,
Cecil County, Centerville, Md. 21617TOTAL \$ 2,603.88WITNESS my hand at Baltimore, Maryland, on this,the 14th day of July, 19 81

SIGNATURE


Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 499

UNITED STATES

VS.

Rome J. & Margaret Strong

NOTICE OF TAX LIEN

Filed this 13th day of

Feb 19 76, at 11:48 AM.

To be recorded in TSP #1 Folio 24 a Redual for Rev. 2 for Queen Anne's Co.

Charles W. Cecil Clerk
Clerk (or Registrar).

FORM 668 (REV. 1-70)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIENITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until the requirements of subsection (b) have been met.

(b) PROTECTION FOR CERTAIN INTERESTS.—If a notice of lien is filed in accordance with subsection (f), the lien imposed by section 6321 shall be valid.

(f) PLACE FOR FILING NOTICE: FORM.—

(1) Place For Filing.—The notice referred to in section (a) shall be filed—

(A) Under State Laws.—

(i) Real Property.—In the case of real property, whether tangible or intangible, in or out of the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in or out of the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received the information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax; and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF OUTSTANDING

—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to disclose by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Lien # 499

3.00

Form 668 (REV. 1-70)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS	For Optional Use By Recording Office
DISTRICT Baltimore, Md.	SERIAL NUMBER 76-S-286	RECEIVED FOR RECORD & RECORDED IN LIEB 1976 FEB 13 AM 11:48 QUEEN ANNE'S CO., MD. CHARLES W. CECIL, CLERK
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.		
NAME OF TAXPAYER Rome J. & Margaret Strong		
RESIDENCE Rte 1 Box 81 Centreville, Md. 21617		

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	8-15-75	003-16-3711	52,957.52
1040	12-31-71	8-15-75	"	14,880.10
PLACE OF FILING Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617				TOTAL \$ 67,837.62

WITNESS my hand at Easton, Maryland, on this,

the 11th day of February, 19 76

SIGNATURE  Richard P. Hubbard	TITLE Revenue Officer
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 499

UNITED STATES

v.s.

RELEASE OF TAX LIEN

Filed this 5th day of
Feb, 1982 8:53 A.M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

DISTRICT

Baltimore, Md.

SERIAL NUMBER

76-S-286

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on **February 13**, 19**78**, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER

Rome J. & Margaret Strong

RESIDENCE

**Rte 1 Box 81
Centreville, Md. 21617**

KIND OF TAX (a)	TAX PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12-31-69	8-15-75	003-16-3711	52,957.52
1040	12-31-71	8-15-75	"	14,880.10
PLACE OF FILING				
Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617				TOTAL \$ 67,837.62

WITNESS my hand at **Baltimore, MD**, on this,the **3** day of **February**, 19 **82**

SIGNATURE


Harvey R. Hammer

TITLE

Chief, Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

M.W.

No. 500

UNITED STATES

VS.

William H. & Betty S. Jones

NOTICE OF TAX LIEN

Filed this 19th day of

February, 1976, at 9:00 A.M.
 to be recorded in TSP#1
 Folio 24 of the Federal Tax Lien
 Record for Q. A. Co.
 Charles W. Cecil, Clerk
 Clerk (or Registrar).

FORM 668 (REV. 12-74)

EXCERPTS FROM INTERNAL REVENUE CODE

SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder, security interest, mechanic's lienor, or judgment lienor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though of a lien imposed by section 6321 has been filed, the lien shall not be valid—

(1) PLACE FOR FILING NOTICE: FORM.—

(A) Under State Laws.—The notice referred to in section (a) shall be filed—

(i) Real Property.—In the case of real property, whether tangible or intangible, in one or more parcels within the State (or the county, or other governmental subdivision), as designated by the laws of the State, in which the property subject to the lien is situated;

(ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one or more parcels within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated;

(B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—

(A) Real Property.—In the case of real property, at its physical location; or

(B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed. For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place

at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILEING OF NOTICE.—For purpose of this section—

(1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.

(2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.

(3) REQUIRED REFILING PERIOD.—In the case of a notice of lien, the term "required refiling period" means—

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and

(B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.

(4) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to section (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of outstanding obligation secured by the lien may be disclosed.

C. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(e) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

(1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Lien # 500

3.00

Form 668 (REV. 12-74)	DEPARTMENT OF THE TREASURY—INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS	<i>For Optional Use By Recording Office</i>
DISTRICT Baltimore	SERIAL NUMBER 76-0-1354	<div style="writing-mode: vertical-rl; transform: rotate(180deg);"> RECEIVED FOR RECORD & RECORDED IN LIBER FOLIO 1976 FEB 18 AM 9:00 RECORD FOR QUEEN ANNE'S CO., MD. CHARLES W. CECIL, CLERK </div>
Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.		
NAME OF TAXPAYER Wilmer H. & Betty S. Jones		
RESIDENCE Rt 1 Box 21A Centreville, Maryland 21617		


KIND OF TAX (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/74	5/26/75	220-12-2002	\$1,444.98

PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Maryland 21617	TOTAL \$ 1,444.98
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IMF 7549 tw

WITNESS my hand at Baltimore, Maryland, on this,

the 10th day of February, 19 76

SIGNATURE 	TITLE Chief, Office Branch
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

PART 1—To be retained by recording office

No. 500

UNITED STATES

VS.

RELEASE OF TAX LIEN

Filed this _____ day of _____

_____, 19____ M.,

and proper entry made in _____

Book No. _____, page _____

Clerk (or Registrar).

Baltimore

76-0-1351

Rt 1 Box 21A Centreville, Maryland 21617

DEER HILLS COUNTY

1981 JUL 13 AM 10:17

10

PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Maryland 21617	TOTAL \$ 1,444.98
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the 8th day of July, 1981

~~Harvey R. Hammer~~

~~Chief, Special Procedures Staff~~

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-1, 125.)

PART 3—To be used for recording purposes